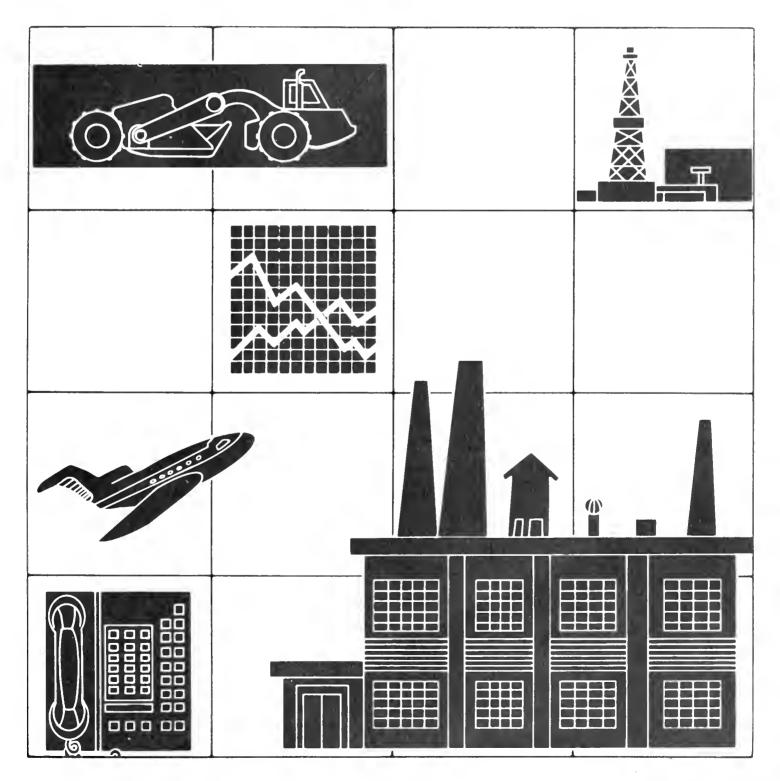


**Statistics** of Income

## Corporation Income Tax

July 37

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### Statistics of Income

# Other Publications And Related Information

#### **SOI Bulletin**

(quarterly publication; \$11.00 annual subscription, \$3.50 single Issue)

#### Contents, Vol. 1, No. 2, Fall 1981:

Early Individual Income Tax Return Data, 1980

Data on Tax-exempt Organizations, 1975, 1977-78

Selected Corporate, Proprietorship, and Partnership Data, 1978

Windfall Profit Tax Liability Data, 1980

#### Contents, Vol. 1, No. 3, Winter 1981-1982:

Projections of Return Filings, 1982-1990

Preliminary Individual Income Tax Return Data, 1980

Paid Preparer and Form W-2 Usage, Individual Income Tax Returns, 1980

Preliminary Sole Proprietorship and Partnership Return Data, 1979

Windfall Profit Tax Liability, First Quarter, 1981

#### Contents, Vol. 1, No. 4, Spring 1982:

Data from Early 1982 Filings of Individual Income Tax Returns

Employee Benefit Plan Data, 1977

Data for Nonresident Alien Income and Tax Withheld, 1971-1979

Corporation Income Tax Return Data, 1979

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#### **Published Regular Reports**

Individual Income Tax Returns, 1979 (270 pp., \$7.50)

Partnership Returns, 1979

Sole Proprietorship Returns, 1978 (236 pp., \$7.00)

Corporation Income Tax Returns, 1977 (184 pp., \$8.50)

#### **Published Supplemental Reports**

#### **International Income and Taxes:**

Foreign Income and Taxes Reported on Individual Income Tax Returns, 1972-1978 (73 pp., \$4.25)

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Foreign Tax Credit Claimed on Corporation Returns, 1974 (158 pp., \$5.50)

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Individual Retirement Arrangements, 1976 (37 pp., \$2.50)

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#### Selected Reports in Preparation

Corporation Income Tax Returns, 1980

Partnership Returns, 1980

Sole Proprietorship Returns, 1979-1980

Individual Income Tax Returns, 1980

International Income and Taxes, Foreign Income and Taxes Reported on U.S. Tax Returns, 1976-1979

SOI Bulletin, Summer 1982

#### Tape Files Available

Individual Tax Model File, 1966-1979

State Tax Model File, 1977-1979

Corporation Source Book, 1965-1976

Other tape files include:
Estate Tax File, 1972, 1976
Private Foundations File, 1974
Employee Plans File, 1977
Exempt Organizations File, 1975

#### Ordering Information

Statistics of Income reports are for sale by the Superintendent of Documents, U.S. Government Printing Office, Washington, DC 20402

Public-use magnetic tape files are generally available on a reimbursable basis from Machine Readable Archives Division (NNR), National Archives and Records Service, Washington, DC 20408

The 1979 Individual Tax Model files and the 1977 Employee Plans file are available on a reimbursable basis from the Statistics of Income Division, Internal Revenue Service, Washington, DC 20224.

## 1978-1979

## Statistics of Income

## Corporation Income Tax Returns

#### Publication 16 (5-82)

Department of the Treasury Internal Revenue Service

Roscoe L. Egger, Jr. Commissioner

M. Eddie Heironimus
Assistant Commissioner
(Returns and Information Processing)

Fritz Scheuren
Director, Statistics of Income Division

**Lillie B. Dorsey**Chief, Corporation Statistics Branch

This report contains data by industry on assets, liabilities, receipts, deductions, net income, income subject to tax, credits, distributions to stockholders and additional tax for tax preferences. Data are also classified by size of total assets and by size of business receipts. Other classifications include "returns with net income" and "Small Business Corporations taxed through stockholders."

More detailed statistics for the industries shown in tables 1.1 and 2.1 of this report are available in Publication 1053, Source Book of Statistics of Income—1978, 1979, respectively. A general description of the Source Book, including ordering information, is available from the Director, Statistics of Income Division D:R:S, Internal Revenue Service, Washington, DC 20224.

In addition, special Statistics of Income tabulations based on corporation income tax returns for 1978 or 1979 can be produced upon request on a reimbursable basis. Requests for this service should be addressed to the Director, Statistics of Income Division, at the address shown above.

#### **Suggested Citation**

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#### COMMISSIONER OF INTERNAL REVENUE

Washington, DC 20224

May 3, 1982

The Honorable Donald T. Regan Secretary of the Treasury Washington, DC 20220

Dear Mr. Secretary:

I am transmitting the complete report, Statistics of Income—1978-1979, Corporation Income Tax Returns. This report has been produced in accordance with the mandate of section 6108 of the Internal Revenue Code which requires the preparation and publication of statistics reasonably available with respect to the operation of the internal revenue laws.

The report presents information on receipts, deductions, net income, income tax liability, tax credits, and distributions to stockholders. Statistics are also provided on the corporate tax base and on the computation of income tax and additional tax for tax preferences ("minimum tax").

Classifications include industry, size of total assets, and size of receipts. Separate statistics are included for returns with net income, inventories, investment credit items, members of controlled groups, and Small Business Corporations electing to be taxed through their stockholders.

With kind regards,

Sincerely,

form Leggel

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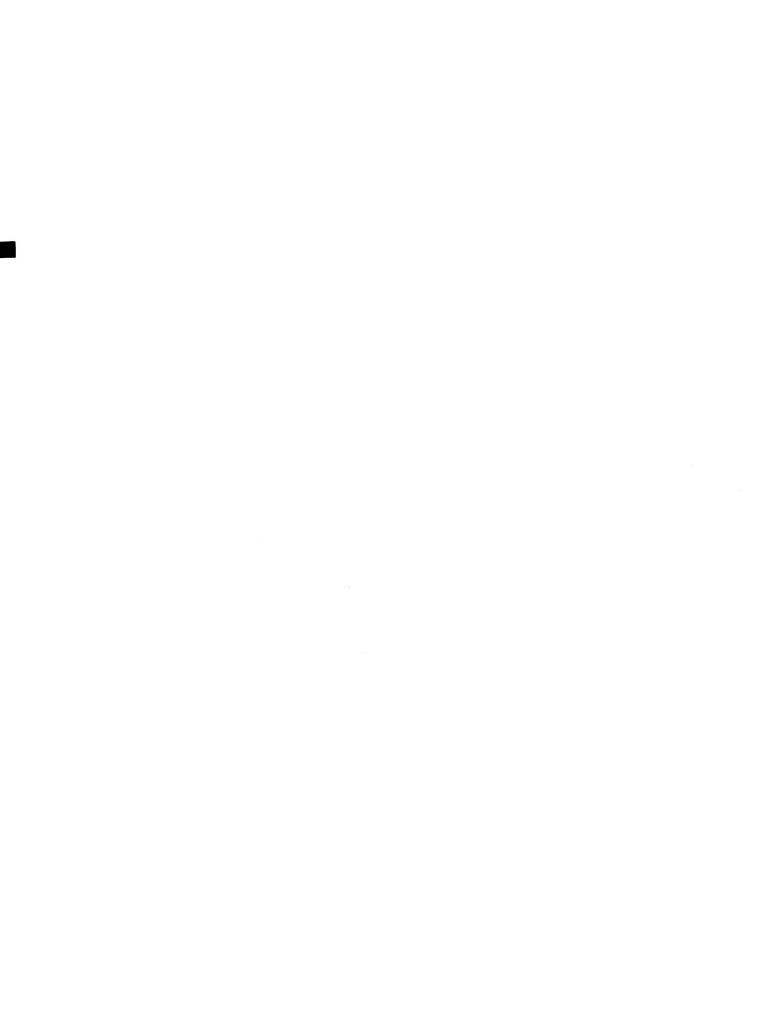
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Section 1 Introduction

This report presents statistical estimates derived from a stratified sample of approximately 99,000 corporation returns selected from the more than 2.3 million active corporate returns filed for the 1978 Income Year.\* Also presented are statistical estimates derived from a stratified sample of approximately 80,000 corporation returns selected from the more than 2.5 million active corporate returns filed for the 1979 Income Year.

Organizationally, the report is divided into 6 sections. The first section provides statistics summarizing overall corporate activity for Income Years 1978 and 1979. Changes in law between this report and that for Income Year 1977 are discussed next. In section 3, there is a detailed description of the sample of income tax returns upon which the statistics were based, as well as a discussion of the method of estimation used, the sampling variability of the data, and other limitations.

Section 4, which is divided into two parts—the first for 1978 and the second for 1979—presents the basic tables that contain detailed statistics on income tax liability, tax credits, net income, and other income and financial data. Section 5 contains detailed explanations of the terms used in the report. In most instances, the explanations include definitions and limitations of terms used as well as adjustments made in preparing the statistics.

Section 6, which is divided into two parts—the first for 1978 and the second for 1979—includes facsimiles of Forms 1120, 1120—DISC, 1120F, 1120L, 1120M, 1120S, 3468 and 5884. The instructions used for completing most of these forms are also provided there.

#### OVERALL CORPORATE SUMMARY

Figure A presents statistics on the number of returns, total assets, total receipts, net income (less deficit) and total tax for Income Years 1977, 1978 and 1979. These data are classified by size of total assets.

This figure shows a 6 percent increase (about 135,000) in the total number of returns from 1977 to 1978. Total assets for 1978 increased by about 13 percent from 1977 to over \$6 trillion. This was the first time total assets surpassed the \$6 trillion mark. Total receipts for 1978 experienced a slightly larger increase—about 14 percent. The percentage increase in net income (less deficit) dropped from 18 percent between 1976 and 1977 to only 12.6 percent between 1977 and 1978.

For returns with total assets of \$250 million or more, the total income tax was about 10.4 percent higher for 1978 than for 1977. These large returns, which represent slightly over one percent of the total number of returns, accounted for approximately 65.8 percent of the total income tax on all corporate

returns. Total income tax for 1978 for these corporations represented only 3 percent of their total receipts. As a percent of net income (less deficit), total income tax for these returns was 45.3 percent, substantially the same as for 1977.

For 1979, there was a 7.6 percent increase in the number of returns over 1978. Total assets for 1979 rose to over \$6.8 trillion—an increase of about 13.6 percent. Total receipts for 1979 rose by 18.8 percent to approximately \$5.6 trillion. This was the first time total receipts surpassed the \$5 trillion mark. The percentage increase in net income (less deficit) reversed recent trends and rose by about 15.3 percent for 1979 over the data for 1978.

For the largest returns in 1979, the total income tax was about 17 percent higher than for the corresponding group for 1978. These large returns (which still represented only slightly over one percent of the total number of returns) accounted for an even higher percent of the total income tax on all corporate returns—69.2 percent for 1979 versus 65.8 percent for 1978. The total income tax for 1979 for these corporations, however, continued to be only about 3 percent of their total receipts. As a percent of net income (less deficit), total income tax for these returns was 43.2 percent, a decrease of 2.1 percentage points from 1978. As discussed later in the Changes in Law section, the corporate tax rate structure was changed for taxable years beginning after December 31, 1978. The maximum rate of taxation over \$100,000 of taxable income was reduced, in effect, by 2 percent.

#### ACTIVITIES COVERED

The estimates in this report encompass corporate business activities in the United States as reported on returns of "domestic" and foreign corporations, as well as certain foreign activities. The term "domestic" corporations refers to companies incorporated in the United States, but does not necessarily imply that all their activities are domestic. For instance, data for a U.S. corporation conducting business abroad through foreign subsidiaries may include dividends remitted from those subsidiaries and, to a limited extent, undistributed earnings of those subsidiaries.

For foreign corporations (defined as those organized abroad) engaged in trade or business in the United States, only income that was considered "effectively connected" with the conduct of a trade or business in the United States is included in the statistics. Other foreign corporations, organized abroad and not engaged in trade or business in the United States, were liable for tax only on investment income from U.S. sources. Such income is excluded from the report.

The effect of foreign activity on the statistics varies by industry and assets size. Some industries may have higher incidences of foreign activity than

<sup>\*</sup>This report was prepared in the Statistics of Income Division by Ray Samuelson (text) of the Corporation Special Projects Section (Linda B. Taylor, Acting Chief) and David E. Jordan (tables) of the Corporation Returns Analysis Section (James R. Hobbs and Karen L. Cys, Acting Chiefs).

Figure A.--Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), and Total Income Tax, by Size of Total Assets, Income Years 1977, 1978, and 1979

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Year and size of total assets   | Number of<br>returns                      | Total<br>assets  | Total<br>receipts  | Net income<br>(less<br>deficit)                      | Total<br>income<br>tax                            |
|---|---|--|--|--|---|
|   | (1)                                       | (2)  | (3)  | (4)  | (5)   |
| 1977  |   |  |  |  |   |
| Total   | 2,241,887                                 | 5,326,389,281  | 4,128,304,478  | 219,243,043  | 96,340,453  |
| Zero assets   | 57,304<br>1,203,764<br>424,648<br>235,472 | 41,219,373<br>68,123,746<br>82,983,397                     | 32,722,983<br>149,104,796<br>157,060,205<br>177,976,515    | 1,092,395<br>1,411,984<br>4,221,501<br>4,662,017     | 556,591<br>557,262<br>1,059,658<br>1,306,177      |
| \$500,000 under \$1,000,000<br>\$1,000,000 under \$5,000,000<br>\$5,000,000 under \$10,000,000<br>\$10,000,000 under \$25,000,000 | 144,421<br>129,577<br>18,026<br>13,628    | 101,024,944<br>266,175,302<br>126,144,710<br>215,313,474   | 221,090,085<br>537,523,559<br>181,890,359<br>198,660,957   | 6,905,042  | 2,022,315<br>6,924,809<br>3,164,891<br>4,002,694  |
| \$25,000,000 under \$50,000,000<br>\$50,000,000 under \$100,000,600<br>\$100,000,000 under \$250,000,000<br>\$250,000,000 or more | 6,524<br>3,788<br>2,530<br>2,205          | 228,377,700<br>263,902,329<br>389,510,842<br>3,543,613,464 | 149,633,255<br>160,759,837<br>235,561,727<br>1,926,320,200 | 7,575,954<br>7,828,710<br>12,995,905<br>141,418,038  | 3,352,767<br>3,417,816<br>5,648,277<br>64,327,196 |
| 1978  |   |  |  |  |   |
| Total   | 2,376,779                                 | 6,014,452, <b>0</b> 08                                     | 4,714,602,615  | 246,867,473  | 107,888,445                                       |
| Zero assets\$1 under \$100,000\$100,000 under \$250,000\$250,000 under \$500,000  | 70,894<br>1,250,000<br>449,001<br>252,280 | 43,093,864<br>72,734,426<br>89,129,295                     | 34,332,392<br>165,439,550<br>178,805,127<br>196,644,315    | 369,113<br>1,774,045<br>5,266,846<br>5,857,424       | 505,166<br>732,752<br>1,230,091<br>1,635,681      |
| \$500,000 under \$1,000,000<br>\$1,000,000 under \$5,000,000<br>\$5,000,000 under \$10,000,000<br>\$10,000,000 under \$25,000,000 | 160,886<br>142,502<br>19,792<br>15,206    | 112,631,613<br>287,523,681<br>137,970,335<br>240,636,260   | 253,247,876<br>606,372,239<br>225,413,335<br>231,947,375   | 7,262,748<br>18,489,940<br>8,232,763<br>10,517,613   | 2,412,223<br>7,892,809<br>3,770,267<br>4,640,268  |
| \$25,000,000 under \$50,000,000   | 6,868<br>4,125<br>2,750<br>2,475          | 240,995,596<br>288,422,093<br>423,440,563<br>4,077,874,281 | 165,525,686<br>185,272,552<br>262,043,915<br>2,209,558,253 | 8,652,405<br>9,280,563<br>14,512,537<br>156,651,477  | 3,718,131<br>3,954,897<br>6,380,708<br>71,015,451 |
| 1979  |   |  |  |  |   |
| Total   | 2,556,794                                 | 6,835,056,963  | 5,598,689,129  | 284,615,731  | 120,047,034                                       |
| Zero assets<br>\$1 under \$100,000<br>\$100,000 under \$250,000<br>\$250,000 under \$500,000                                      | 70,249<br>1,332,977<br>484,444<br>277,781 | -<br>46,407,354<br>78,146,722<br>98,006,851                | 45,952,258<br>186,677,431<br>199,241,753<br>229,887,975    | 52,642<br>1,440,837<br>4,793,669<br>6,325,006        | 705,719<br>642,249<br>1,117,301<br>1,623,607      |
| \$500,000 under \$1,000,000<br>\$1,000,000 under \$5,000,000<br>\$5,000,000 under \$10,000,000<br>\$10,000,000 under \$25,000,000 | 178,100<br>159,833<br>20,686<br>15,279    | 124,432,798<br>323,465,726<br>144,147,198<br>241,328,163   | 281,975,657<br>701,469,862<br>244,933,865<br>264,086,039   | 6,706,156<br>19,730,938<br>8,140,972<br>10,891,452   | 2,269,393<br>8,077,274<br>3,643,590<br>4,711,477  |
| \$25,000,000 under \$50,000,000<br>\$50,000,000 under \$100,000,000<br>\$100,000,000 under \$250,000,000<br>\$250,000,000 or more | 7,323<br>4,436<br>3,006<br>2,680          | 258,255,679<br>310,782,886<br>462,157,605<br>4,747,925,980 | 191,026,457<br>211,200,889<br>299,038,115<br>2,743,198,825 | 8,694,163<br>10,154,601<br>15,294,011<br>192,391,283 | 3,793,656<br>4,033,753<br>6,343,707<br>83,085,308 |

NOTE: Detail may not add to total because of rounding.

others and foreign income is reflected in their statistics to a greater extent. Also, foreign activity tends to increase with the asset size of the corporation.

Section 6012 of the Internal Revenue Code required that all corporations in existence at any time during the income year file returns, regardless of whether they had income or not. This applied to active and inactive domestic corporations unless they were expressly exempt from filing, as well as to active foreign corporations with insufficient taxes withheld at the source to satisfy their U. S. tax liability on income earned in the United States.

In addition to legally defined corporations, the Internal Revenue Code recognized many types of businesses as corporations, including joint stock companies; and unincorporated associations, such as business trusts, savings and loan associations, certain partnerships, mutual savings banks, and cooperative banks. Because these organizations possess characteristics typical of the corporate form, such as continuity of life, centralization of management apart from ownership, limited liability of owners, and transferability of shares of capital ownership, they were required to file corporation income tax returns.

The statistics show financial data estimated from the following estimated number of active corporation income tax returns:

|  | 1978      | 1979      |
|--|-----------|-----------|
| Form 1120 (U.S. Corporations)              | 1,883,282 | 2,024,652 |
| Form 1120S (U.S.<br>Small Business         | 1,003,202 | 2,024,032 |
| Corporations)                              | 478,679   | 514,907   |
| Form 1120L (U.S. Life Insurance Companies) | 1,798     | 1,787     |
| Form 1120M (U.S.<br>Mutual Insurance       |           |           |
| Companies)                                 | 1,230     | 1,308     |
| Returns of Foreign<br>Corporations)        | 4,582     | 6 074     |
| Form 1120-DISC                             | 4,362     | 6,074     |
| (Domestic Interna-<br>tional Sales Corpo-  |           |           |
| rations)                                   | 7,208     | 8,066     |

No data were tabulated from the inactive corporation returns filed. Besides returns filed by inactive corporations, the statistics specifically exclude foreign corporations with no income "effectively connected" with a U.S. trade or business, returns of farmers' cooperatives exempt from income tax under Internal Revenue Code section 521, and nonprofit corporations (educational, charitable, and similar organizations) exempt from income tax under section 501. Also excluded from the statistics are returns of mutual insurance companies, (except life or marine and certain fire or flood insurance companies) with gross receipts that did not exceed \$150,000, which were exempt from income tax under Internal Revenue Code section 501. The Revenue Act of 1978 authorized

the various States to establish private corporations for the benefit of the residents of the State. The returns of these General Stock Ownership Corporations were excluded from the statistics.

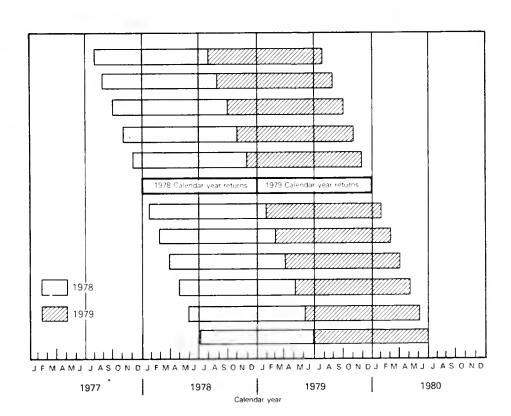
#### TIME PERIOD EMPLOYED

The estimates in this report are based on data from both returns with accounting periods that coincided with the calendar year and returns with accounting periods that were for noncalendar years ended during the span of months July 1978 through June 1979 for the 1978 Income Year and, for the Income Year 1979, during the span of months July 1979 through June 1980. At the center of the 12-month span was the calendar year, i.e., the year ended December 1978 and December 1979, respectively. This span, in effect, defines the income year in such a way that the noncalendar year accounting periods are centered at the calendar year ended December.

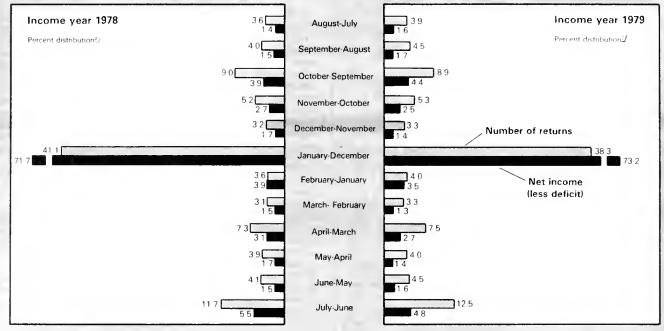
The 24 accounting periods (12 for each year) covered by the report are presented in figure B. Code section 441 specified that, in general, the accounting period close at the end of the month. Thus, figure B shows a span of 23 months between the first-included accounting period, which began on August 1 and closed on July 31, and the start of the last-included accounting period, which began on July 1 and closed on June 30. This report, therefore, shows income received or expenses incurred during any or all of the months in the 23-month span. For balance sheet items, such as total assets and inventories, the report shows a corporation's position only at a given point in time, namely, at the end of its accounting period. Corporations were required by section 441 to file returns for the accounting period customarily used in keeping their books.

Figure B

Accounting periods, income years 1978 and 1979



Number of returns and net income (less deficit), by accounting periods, income years 1978 and 1979 1/2



√Includes part-year returns.

2/Percentages may not equal 100% due to rounding

Figure D shows the total assets, total receipts, net income (less deficit), and total income tax reported on returns for each of the 12 accounting periods for both years. Approximately 41.1 percent of the 1978 returns were filed for the calendar year, but these included returns of most of the larger corporations. Over 79.9 percent of total assets, 71.7 percent of net income (less deficit), and 60.0 percent of total receipts were reported on 1978 calendar year returns. Only 38.3 percent of the 1979 returns were filed for the calendar year. Over 79.5 percent of the total assets, 73.2 percent of net income (less deficit), and 59.6 percent of total receipts were reported on 1979 calendar year returns.

Basically, corporation returns were due to be filed within two-and-one-half months after the close of the corporate accounting period. However, in accordance with Code section 6018, most corporations could receive filing extensions for as long as 6 months.

The total number of active corporations included, in addition to returns with accounting periods that spanned 12 months, returns with accounting periods of shorter duration. Such returns are referred to as part-year returns and were filed, for the most part, by continuing corporations changing their accounting periods, new corporations in existence less than 12 months, merging corporations, and liquidating corporations.

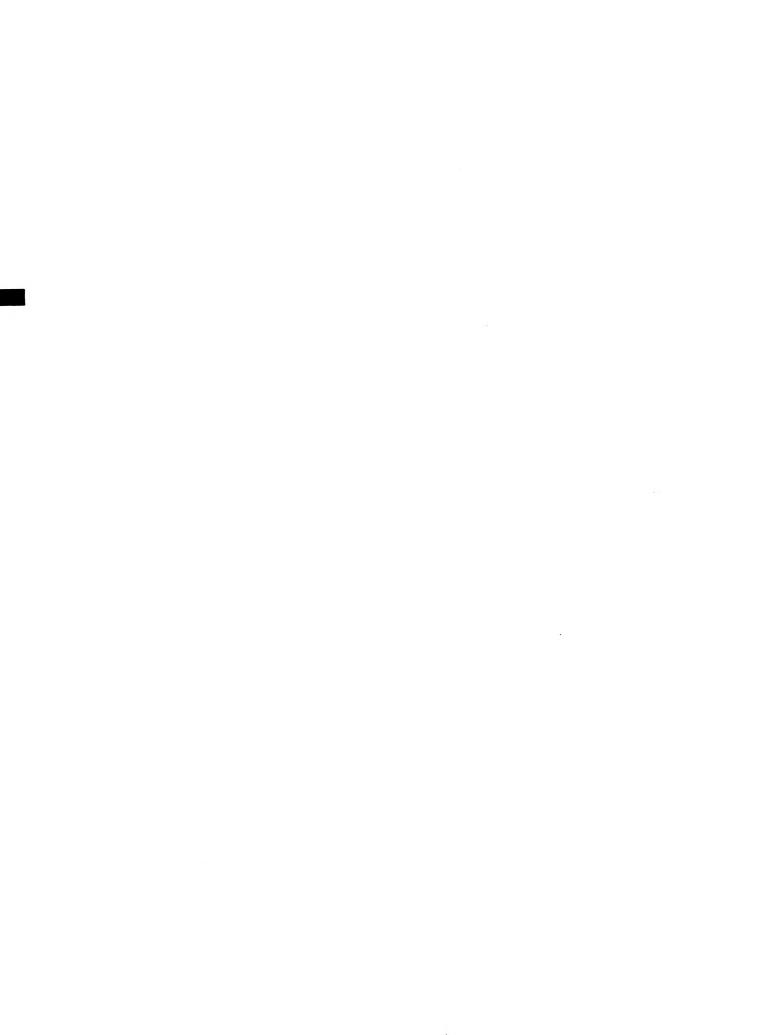
Figure D.--Returns of Active Corporations: Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), and Total Income Tax, by Accounting Periods for Income Years 1978 and 1979

[All figures are estimates based on samples--money amounts are in thousands of dollars]

| Accounting period ended <sup>1</sup>   | Number of returns   | Total<br>assets   | Total<br>receipts  | Net income<br>(less<br>deficit)  | Total<br>income<br>tax   |
|--|---|---|--|--|--|
| 1070   | (1)   | (2)   | (3)  | (4)  | (5)  |
| 1978   |   |   |  |  |  |
| Total  | 2,376,779   | 6,014,452,008   | 4,714,602,615  | 246,867,473  | 107,888,445  |
| December 1978  | 976,483   | 4,802,622,125   | 2,830,055,031  | 176,904,884  | 80,331,847   |
| Noncalendar year, total  | 1,400,296   | 1,211,829,883   | 1,884,547,585  | 69,962,589   | 27,556,598   |
| July 1978  | 86,236<br>95,599<br>214,068<br>123,790<br>75,882              | 61,442,146<br>63,978,829<br>232,504,115<br>121,627,805<br>75,707,646                | 107,526,561<br>112,340,577<br>264,474,337<br>163,108,961<br>82,612,347                 | 3,487,575<br>3,802,272<br>9,516,414<br>6,551,482<br>4,174,399                | 1,517,972<br>1,570,751<br>4,182,757<br>2,547,180<br>1,668,247              |
| January 1979. February 1979. March 1979. April 1979. May 1979. June 1979.                | 85,368<br>74,495<br>174,636<br>93,775<br>97,364<br>279,083    | 114,881,890<br>51,897,877<br>131,905,088<br>60,059,327<br>59,021,893<br>238,803,268 | 206,089,754<br>100,307,694<br>263,021,105<br>106,500,668<br>122,100,412<br>356,465,169 | 9,727,176<br>3,608,655<br>7,706,365<br>4,089,102<br>3,748,731<br>13,550,418  | 3,020,496<br>1,371,537<br>3,131,397<br>1,578,081<br>1,458,196<br>5,509,982 |
| 1979   |   |   |  |  |  |
| Total  | 2,556,794   | 6,835,056,963   | 5,598,689,129  | 284,615,731  | 120,047,034  |
| December 1979  | 978,264   | 5,431,355,699   | 3,334,180,351  | 208,268,866  | 90,813,935   |
| Noncalendar year, total  | 1,578,530   | 1,403,701,263   | 2,264,508,778  | 76,346,866   | 29,233,099   |
| July 1979 August 1979 September 1979 October 1979 November 1979                          | 100,274<br>115,091<br>228,768<br>134,669<br>84,945            | 76,175,884<br>79,659,925<br>267,011,599<br>136,959,786<br>89,802,290                | 135,761,397<br>138,318,204<br>326,367,554<br>185,070,893<br>95,377,025                 | 4,544,268<br>4,857,701<br>12,491,676<br>6,997,027<br>3,942,548               | 1,761,841<br>1,880,149<br>5,070,142<br>2,611,178<br>1,729,475              |
| January 1980.<br>February 1980.<br>March 1980.<br>April 1980.<br>May 1980.<br>June 1980. | 101,103<br>85,294<br>192,259<br>101,043<br>115,452<br>319,632 | 127,478,872<br>60,209,948<br>156,331,498<br>66,246,806<br>69,878,535<br>273,946,121 | 243,785,596<br>115,262,939<br>307,400,995<br>133,305,351<br>160,552,936<br>423,305,888 | 10,016,106<br>3,810,326<br>7,562,676<br>3,845,041<br>4,668,189<br>13,611,310 | 2,741,377<br>1,480,699<br>3,090,429<br>1,495,382<br>1,677,438<br>5,694,990 |

<sup>1</sup> Includes part-year returns.

NOTE: Detail may not add to total because of rounding.



The statistics in this report reflect, to varying degrees, changes in law that became effective during the accounting periods covered. Depending on the accounting period used and the effective date of the change in law, the changes may have been fully applicable for some corporations, only partially applicable for others, and not applicable at all for still others.

The information that follows is a comprehensive description of the major law changes that became effective, for the first time, during the 1978 or 1979 Income Year. These law changes are those that affected substantially the comparability of the statistics in this report with those in 1977 and prior years. The changes resulted from the Revenue Act of 1978 and the Energy Tax Act of 1978. Where possible, the magnitude of the new provisions has been measured and discussed.

#### REVENUE ACT OF 1978

#### Tax Rate Reduction

Under prior law, corporate income was subject to a normal tax of 20 percent on the first \$25,000 of taxable income and 22 percent on taxable income in excess of \$25,000. In addition, a surtax of 26 percent was imposed on corporate taxable income in excess of \$50,000. This rate structure was enacted temporarily in the Tax Reduction Act of 1975 and was extended through 1978 by subsequent legislation. The Revenue Act of 1978 repealed the corporate normal tax rate structure on corporate income. Effective for taxable years beginning after December 31, 1978, the corporate tax rates were:

| Taxable income        | Tax rate    |
|-----------------------|-------------|
| Under \$25,000        | 17 percent  |
| \$25,000 to \$50,000  | 20 percent  |
| \$50,000 to \$75,000  | 30 percent  |
| \$75,000 to \$100,000 | 40 percent  |
| Over \$100,000        | 46 percent. |

The 1978 Act continued the special rules for the tax treatment of mutual savings banks conducting a life insurance business, insurance companies, regulated investment companies and real estate investment trusts. Fiscal-year corporations were entitled to the benefit of the new rates for that part of a 1978-1979 fiscal year that fell in 1979, figured on a percentage (number of days in 1979 in relation to total number of days in fiscal year) of the taxable income for the entire taxable year.

#### Investment Tax Credit

Prior to the Tax Reduction Act of 1975, an investment credit of seven percent was available for qualified property (four percent for certain public utilities). The 1975 Act temporarily increased the rate of the investment credit to 10 percent of the qualified investment in all qualified property (including utility property). The Tax Reform Act of

1976 extended the temporary increase in the credit for four additional years through 1980. The Revenue Act of 1978 made the 10-percent credit permanent.

The 1975 Act temporarily increased the limitation on qualified investment in used property from \$50,000 to \$100,000 per taxable year until January 1, 1977. The 1976 Act extended the increase through 1980. Under the 1978 Act, the \$100,000 used property limitation was made permanent.

Prior to the 1978 Act, taxpayers generally used investment credits to apply against the first \$25,000 of tax liability, plus 50 percent of tax liability exceeding \$25,000. For taxable years ending after 1978, the 50-percent limitation was increased over a transitional period to 90 percent, phased in at 10 additional percentage points a year.

The 1978 Act extended the investment tax credit to rehabilitation expenditures for commercial buildings and certified historic structures. Qualified rehabilitation expenditures were costs that were required to be capitalized and that were incurred for property or additions or improvements to property with a useful life of at least five years. The expenditures must have been incurred after October 31, 1978, in connection with the rehabilitation of a qualified rehabilitated building. A qualified rehabilitated building was a building (and its structural components) that satisfied the following requirements: (1) had been rehabilitated; (2) was placed in service before the beginning of the rehabilitation; (3) retained in place at least 75 percent of the existing walls of the building as external walls in the rehabilitation process; and (4) a period of at least 20 years between the date of the physical work in the rehabilitation of the building began and the later of (a) the date the building was first placed in service or (b) the date the building was placed in service in connection with a prior rehabilitation for which an investment credit was allowed for rehabilitation expenditures.

Rehabilitation costs that qualified for the investment credit were treated as new Code section 38 property. Therefore, qualified expenditures were not subject to the \$100,000 used property limitation, except to the extent they were for property that otherwise qualified for the investment credit.

Costs of rehabilitating a certified historic structure (as defined in Code section 191(d)(1)) qualified for the investment credit only if the rehabilitation was certified by the Secretary of the Interior "as being consistent with the historic character of the property or the district in which the property is located." If the taxpayer elected the 60-month amortization for certified rehabilitation expenditures the expenditures were not eligible for the investment credit.

Prior to enactment of the 1978 Act, the investment credit was allowed only for half of a taxpayer's investment in a pollution control facility if the taxpayer had elected five-year amortization for the facility. The Revenue Act of 1978 increased the percentage allowable from 50 percent to 100 percent.

#### Employment-Related Tax Credits

In place of the general jobs tax credit, which expired at the end of 1978, the Revenue Act of 1978 increased the rate of the existing Work Incentive (WIN)-welfare recipient tax credit and provided a new targeted jobs credit to encourage the hiring of needy youths and others who often have difficulty finding jobs even when the economy is prosperous.

The new jobs credit, created by the Tax Reduction and Simplification Act of 1977, was allowed to an employer whose Federal Unemployment Tax Act (FUTA) wages increased by 102 percent over the previous year's wages. The credit was for 50 percent of this excess. The credit could not exceed: (1) 50 percent of the excess of the current year's total wages over 105 percent of the previous year's total wages, (2) 25 percent of the current year's FUTA wages, (3) \$100,000, or (4) the tax liability. The employer was required to reduce the wage deduction by the amount of the credit. Finally, the new jobs credit was applicable only to taxable years 1977 and 1978.

The Revenue Act of 1978 created the targeted jobs credit. It was allowed to taxpayers who hired individuals from any of the following targeted groups: (1) vocational rehabilitation referrals; (2) economically disadvantaged youth; (3) Vietnam veterans from an economically disadvantaged family; (4) Supplemental Security Income (SSI) benefit recipients; (5) general assistance recipients; (6) economically disadvantaged former felons; and (7) youths participating in a qualified cooperative education program.

The credit was limited to the sum of 50 percent of "qualified first-year wages" and 25 percent of "qualified second-year wages." The 1978 Act also limited the amount of qualified wages that could be taken into account in computing the targeted jobs credit. The limit was 30 percent of the total FUTA wages paid by the employer during the calendar year ending within the taxable year. The 30 percent limit applied only to qualified first-year wages. Qualified second-year wages were not subject to that limitation. The 1978 Act did not provide for any carryover of amounts in excess of that limitation. FUTA wages were defined as the first \$6,000 of wages per employee during the calendar year. The Revenue Act of 1978 further limited the credit to 90 percent of the employer's income tax liability. Furthermore, the credit was allowed only after all other nonrefundable credits were taken. If after applying all other nonrefundable credits, the remaining tax liability for the year was less than the targeted jobs credit, the excess could be carried back three years and carried forward seven years, beginning with the earliest year. For certain agricultural and railroad employees not covered by FUTA, the credit was computed using social security (FICA) or Railroad Unemployment Insurance Act (RUIA) records.

Excluded from the amount of qualified wages were on-the-job training payments; payments to individuals for whom a WIN credit was claimed; and wages paid or incurred after December 31, 1980. Additionally, more than 50 percent of the remuneration paid for qualified employees must have been paid for services in a trade or business of the employer. The 1978 Act made the targeted jobs credit elective for each taxable year beginning after December 31, 1978. In general, the effective dates for the credit were for amounts paid or incurred in taxable years ending after December 31, 1978. In addition, special transitional rules applied to fiscal year corporations that qualified for both the new jobs credit under prior law and the targeted jobs credit.

As previously stated, the Revenue Act of 1978 modified the WIN-welfare recipient credit to make it compatible with the targeted jobs credit. Under the 1978 Act, the WIN-welfare recipient credit was allowed

only to taxpayers who paid or incurred "work incentive program expenses" during the taxable year. Work incentive program expenses were the amount of wages paid or incurred by the taxpayer for services rendered by an eligible employee.

An eligible employee must have been either a member of an Aid to Families with Dependent Children (AFDC) family that had been receiving financial assistance for at least 90 continuous days immediately preceding the hiring date, or a WIN registrant. In addition, the employee must have been employed by the taxpayer for more than 30 consecutive days on a substantially full-time basis. Any individual who had displaced another from the taxpayer's employment, or who was a migrant worker, did not qualify as an eligible employee. An individual who performed services for a taxpayer could qualify as an eligible employee even though the services were not performed in the taxpayer's trade or business.

The credit was equal to 50 percent of qualified first-year wages plus 25 percent of qualified second-year wages limited to the taxpayer's actual tax liability. Qualified first-year wages consisted of wages attributable to services rendered by an eligible employee during the one-year period beginning with the day the individual first begins work for employer. Qualified second-year wages consisted of wages attributable to services rendered during the one-year period beginning at the close of the first-year period. The amount of eligible wages that were taken into account in computing the WTN credit were limited to \$6,000 per employee. This limit applied to both the first and second year of employment.

The Act provided that the ordinary deduction for wages must be reduced by the amount of the WIN credit. This rule was designed to prevent the combination of the credit and the ordinary wage deduction from producing a tax reduction greater than the amount of eligible wages, and to make the percentage reduction in labor costs equal for all trade or business employers, regardless of their tax bracket. This rule applied even though the credit may exceed the tax liability for the year. Any excess WIN credits were subject to carryback and carryover rules.

The Act repealed the rules relating to recapture of the WIN credit for early termination of employment or failure to pay comparable wages.

The Act provided that the controlled group rules of the targeted jobs credit also apply to the WIN credit.

The changes to the WIN credit applied to work incentive program expenses paid or incurred after December 31, 1978, in taxable years ending after that date. The WIN credit was not allowed for qualified second-year wages for eligible employees hired before September 27, 1978. However, a special transitional rule applied to eligible employees hired on or after September 27, 1978. These employees were treated for purposes of the amendments to the WIN credit as having first begun work for the taxpayer no earlier than January 1, 1979.

#### Capital Gains Tax Rate Reduction

Under prior law, an alternative tax of 30 percent applied to corporate net capital gains (the excess of net long-term capital gain over net short-term capital loss) if that rate was less than the corporation's regular tax rate. The maximum regular corporate tax rate was 48 percent.

The Congress believed that a reduction in the corporate alternative tax rate was appropriate to provide corporate capital gains with the same tax differential in effect with respect to the maximum corporate regular income tax rate, which the Revenue Act of 1978 reduced from 48 percent to 46 percent. The 1978 Act

reduced the corporate alternative tax rate from 30 to 28 percent. This reduction generally applied to taxable years ending after December 31, 1978. A transitional rule was provided for fiscal year taxpayers with respect to sales or exchanges occurring after December 31, 1978, in the fiscal year ending in 1979. Under this rule the corporate alternative tax was the sum of: (1) 28 percent of the lesser of the net capital gain for the year, or the net capital gain from post-December 31, 1978, sales and exchanges, and (2) 30 percent of the excess of the net capital gain for the year over the amount of gain taken into account under (1).

#### ENERGY TAX ACT OF 1978

Business Energy Investment Credit

The Energy Tax Act of 1978 revised the amount of the investment tax credit (see above) to equal the sum of the following percentages of the qualified investment: (1) the regular percentage; (2) for energy property, the energy percentage; and (3) the "employee stock ownership plan" (ESOP) percentage.

The "regular percentage" was 10 percent beginning on January 21, 1975. The "energy percentage" was 10 percent for the period beginning on October 1, 1978, and ending on December 31, 1982, and zero for all other periods. (The energy percentage was five percent instead of 10 percent for property which was financed in whole or in part by the proceeds of an industrial development bond, the interest on which was exempt from tax under Code section 103.) The "ESOP" percentage was one percent for the period beginning on January 21, 1975, and ending on December 31, 1983, and an additional percentage (not in excess of 1 of 1 percent) for the period beginning on January 1, 1977, and ending on December 31, 1983.

In view of the vulnerability of the economy to

In view of the vulnerability of the economy to possible disruptions in the supply of natural gas and oil, and in view of potential savings of oil and gas through more prudent use, the House Ways and Means Committee believed (House Report 95-496, Part III, page 117) it was essential to encourage industry to conserve oil and natural gas and to convert, when economically and technically feasible, to sources of energy other than oil and natural gas. To encourage greater use of energy sources other than natural gas and to increase energy conservation by business, the special investment credit for energy property was provided for a limited time and was in addition to the regular investment tax credit.

Eligibility for the energy investment credit did not affect the eligibility of the property for the regular investment credit. The rules for applying the regular investment credit also generally applied to the energy investment credit. Therefore, the energy credit applied was absorbed using the first in-first out rules and the credit was permitted to be carried back for three years and carried forward for seven years as with the regular investment credit.

For the period beginning on October 1, 1978, and ending on December 31, 1982, energy property was treated as qualifying as section 38 property and the lodging limitation of section 48(a)(3) did not apply to energy property. Thus, the energy investment credit was available both for energy property installed in connection with a lodging facility that provided accommodations to transients, for which the regular investment credit may be claimed for qualifying property, and for energy property installed in connection with facilities (such as apartment houses) that provided predominantly long-term accommodations for which the regular investment credit was generally not available.

To qualify as energy property eligible for the energy investment credit, the property must have fallen within one of six categories: (1) alternative energy property; (2) solar or wind energy property; (3) specially defined energy property; (4) recycling equipment; (5) shale oil equipment; or (6) equipment for producing natural gas from geopressured brine. Any of the above property qualified if either the construction, reconstruction, or erection of the property was completed by the taxpayer after September 30, 1978, or the property was acquired new by the taxpayer after September 30, 1978, and its use by the taxpayer commenced after that date. In addition, the property must have be depreciable or amortizable and have a useful life of three years or more. The useful life was determined as of the time the property was placed in service.

Alternative energy property was:

(1) a boiler the primary fuel (i.e, more than 50 percent) for which was an alternative substance (Equipment used to modify an existing boiler so that the primary fuel would be an alternate substance also qualified as alternative energy property.);

(2) a burner (including necessary on-site equipment to bring the alternate substance to the burner) for a combustor other than a boiler if the primary fuel for the burner was an alternate substance;

(3) equipment designed to modify existing equipment that used natural gas or oil as a fuel or a feedstock so that the equipment used either a substance other than oil and natural gas, or oil mixed with a substance other than oil and natural gas (where the other substance provided not less than 25 percent of the fuel or feedback);

(4) equipment for converting an alternative substance into a synthetic liquid, gaseous, or solid

fuel (other than coke or coke gas);

(5) equipment that used coal (including lignite) as a feedstock for the manufacture of chemicals or other products (other than coke or coke gas);

- (6) pollution control equipment required by Federal, State, or local regulations to be installed on or in connection with equipment described in the above five categories;
- (7) equipment used for the unloading, transfer, storage, reclaiming from storage, and preparation (including but not limited to washing, crushing, drying, and weighing) at the point of use of an alternate substance for use in equipment described in the above six categories; and
- (8) equipment used to produce, distribute, or use energy derived from a geothermal deposit (within the meaning of section 613(e)(3)), but only for electricity generated by geothermal power, up to but not including the electrical transmission stage.

The term "alternate substance" was any substance other than oil and gas and any product of oil and natural gas. The term "pollution control equipment" did not include any equipment that was installed on or in connection with property that, as of October 1, 1978, was using coal (including lignite), and that was required to be installed by Federal, State, or local regulations in effect on October 1, 1978.

The next category of energy property was solar or wind energy property, which was any equipment that used solar or wind energy to generate electricity or to heat, cool, or provide hot water for use in a structure. Generally, a solar energy equipment system involved the transformation of sunlight into heat or electricity through the use of such devices as solar cells or other collectors, storage systems for electricity and for hot air or hot water (including rock beds), heat exchangers to utilize captured and stored energy, and related equipment similarly applied to the windmill or other devices to harness outdoor moving air to provide electricity and other forms of energy and included storage and transfer systems to distribute this energy.

Another category of energy property was recycling equipment. Recycling equipment was any equipment which was used exclusively to sort and prepare solid waste for recycling or in the recycling of solid waste. It included any equipment used in the conversion of solid waste into a fuel or into useful energy such as steam, electricity, or hot water. It did not include any equipment used in a process after the first marketable product was produced, or in the case of recycling iron or steel, any equipment used to reduce the waste to a molten state and in any process thereafter. Any equipment used in the recycling of material that included some virgin material was treated as used exclusively for recycling if the amount of virgin materials was 10 percent or less.

The House Ways and Means Committee intended (House Report 95-496, Part III, page 185) that eligible recycling property include equipment to recycle post-consumer waste materials and industrial fabricating waste material such as trimmings from a metal stamping process. An example of post-consumer waste materials was cans and bottles that had been used by the consumer and recovered. On-site loading and transportation equipment that was integrally related to the sorting, preparation and recycling equipment was also intended to be eligible for the credit. This included, for example, equipment to load solid waste into a sorting or preparation machine and also a conveyor belt system that transports the solid waste materials from separation equipment to another machine in the recycling process. Transportation equipment, such as trucks, which transferred solid wastes between geographically separated sites, such as between collection points and recycling plants, was not recycling equipment.

The terms "alternative energy property," "solar or wind energy property," and "recycling equipment" did not include property that was public utility property.

The term "specially defined energy property" meant: (1) a recuperator; (2) a heat wheel; (3) a regenerator; (4) a heat exchanger; (5) a waste heat boiler; (6) a heat pipe; (7) an automatic energy control system; (8) a turbulator; (9) a preheater; (10) a combustible gas recovery system; (11) an economizer; or (12) any other similar property of a kind specified in Internal Revenue Service regulations, the principal purpose of which was reducing the amount of energy consumed in any existing industrial or commercial process and that was installed in connection with an existing industrial or commercial facility.

When used in connection with a facility, the term "existing" meant that 50 percent or more of the basis of the facility was attributable to construction, reconstruction, or erection before October 1, 1978. When used in connection with an industrial or commercial process, the term "existing" meant that the process was carried on in the facility as of October 1, 1978. The term "industrial" included agricultural.

Shale oil equipment was equipment for producing or extracting oil from oil-bearing shale rock but was not equipment for hydrogenation, refining, or other processes subsequent to retorting.

The last category of energy property was equipment for producing natural gas from geopressured brine, which was equipment used exclusively to extract natural gas.

The limitation on the amount of the allowable investment credit and the carryover and carryback provisions were applied first to the investment credit that was not attributable to the energy percentage; next, to the credit attributable to the application of the energy percentage to energy property which was not solar or wind energy property; and, finally, to the credit attributable to the application of the energy percentage to solar or wind energy property.

The investment credit for energy property for taxable years ending after September 30, 1978, was limited to 100 percent of tax liability reduced by the credit allowed that was not attributable to the energy percentage. The credit for energy property other than solar and wind energy property was nonrefundable, but it was subject to carryback and carryover. The credit for investment in solar and wind energy property acquired or constructed after September 30, 1978, was refundable; therefore, the credit could exceed the taxpayer's tax liability.

Cooperative organizations could claim the energy credits to the same extent they were available to taxpayers in general. If the cooperative could not use any monrefundable energy credit because of the tax liability limitation that applied to the credit, any excess or unused credits were allocated to the patrons of the cooperative. These amounts are shown as patron's monrefundable business energy investment credit in table 2.14.

Tables 1.18 and 2.14 provide data on the business energy investment credit for 1978 and 1979, respectively.

#### Section 3

#### Description of the Sample and Limitations of the Data

This section describes the sample criteria and selection of returns, the method of estimation and sampling variability of the estimates contained in this report.\* It also describes the methodology needed to compute confidence interval estimates as well as some of the limitations of the data.

#### SAMPLE SELECTION

The statistics in this report were estimated from a stratified probability sample of corporation income tax returns selected after revenue processing, but before audit (see figures E-1 and E-2). The corporation population from which the sample was drawn contained the following types of returns: Form 1120-U.S. Corporation Income Tax Return; Form 1120-U.S. Life Insurance Company Income Tax Return; Form 1120M-U.S. Mutual Insurance Company Income Tax Return; Form 1120S-U.S. Small Business Corporation Income Tax Return; Form 1120F-U.S. Income Tax Return of a Foreign Corporation; and Form 1120-DISC-Domestic International Sales Corporation Return. For Income Year 1978, the total sample of 98,582 returns was selected from a population of 2,472,701 returns. For Income Year 1979, the total sample of 80,068 returns was selected from a population of 2,649,146 returns.

All sample returns, except Forms 1120-DISC, were computer-selected at random from the Internal Revenue Service Business Master File system. The ending digits of the Employer Identification Number (EIN) were the basis of this computer selection. During the early part of the sampling period a systematic design was used which directly employed randomly designated ending digits of the EIN; later in the period the EIN's were transformed into pseudo-random numbers before selection. Although Form 1120-DISC returns were not included on the Master File, they were manually designated and selected using a simplified selection procedure based on a systematic design of randomly-designated ending digits of the EIN

For 1978, the sample rates for return Forms 1120 and 1120S ranged from 0.6 percent to 100 percent, depending upon the year in which sampled, and were based on size of total assets and net income (or deficit). Return Forms 1120L, 1120M, and 1120F were sampled at the 100 percent rate. For return Form 1120-DISC, sample rates were dependent upon the size of total assets of the majority corporate stockholder, and the size of net income (or deficit) of the DISC. The sample rates ranged from 10 percent to 100 percent.

For 1979, the sample rates for Forms 1120 and 1120S ranged initially from 0.6 percent to 100 percent and finally from 0.3 percent to 100 percent, and were based on size of total assets and net income (or deficit) and the presence or absence of selected "financial" principal business activity (PBA) codes. The sampling rates of small and medium size Form 1120

and 1120S returns were reduced by approximately 50 percent during 1980 processing year in order to reduce the cost of processing the sample. Return Form 1120F was initially sampled at the 100 percent rate and finally from a rate of 25 percent to 100 percent. The sampling rate of small and medium size Form 1120F returns was reduced by approximately 75 percent during Processing Year 1980; again, in order to reduce the cost of processing the sample. Return Forms 1120L and 1120M were sampled throughout at the 100 percent rate. Sampling rates for return Form 1120-DISC ranged from 10 percent to 100 percent initially and from 20 percent to 100 percent finally, and were based on the size of total assets of the majority corporate stockholder, and the net income (or deficit) of the Form 1120-DISC. The sampling rate was increased in the small Form 1120-DISC stratum in order to improve the reliability of the published data.

Figures F-1 and F-2 contain the number of returns in the population and sample, by sample class and sampling rates (both prescribed and achieved). A comparison of the total 1978 population (2,472,701) in figure F-1 with the total estimated number of returns (2,376,779) shown in table 1.1 (column 1) will show a difference of 95,922. This difference resulted from returns being excluded because they were: (1) inactive corporation returns that had neither income nor deductions; (2) amended returns not associated with the original returns (the original returns were subject to sampling); (3) tentative returns not associated with the revised returns (the revised returns were subject to sampling); or (4) certain delinquent returns of large corporations for prior years (delinquent returns of small corporations were included). A comparison of the total 1979 population (2,649,146) in figure F-2 with the total estimated number of returns (2,556,794) shown in table 2.1 (column 1) will show a difference of 92,352. This difference was due to the reasons cited above.

#### METHOD OF ESTIMATION

The sample returns were weighted to represent the business activities of the total number of corporations engaged in business in the United States and its possessions and filing returns with accounting periods ended as explained earlier. Nearly all of the sampled returns for 1978 were revenue processed during 1978, 1979 or 1980. Nearly all of the sampled returns for 1979 were revenue processed during 1979, 1980 or 1981.

Sampling weights were obtained by dividing the number of returns filed per sample class by the number of achieved sample returns for the same sample class or stratum. Where the sample class was subdivided into two separate sample classes due to the change in theoretical sampling rates, additional weights were computed for both the new and the old sample

<sup>\*</sup>Homer Jones designed the sample and monitored and coordinated its implementation. He is a member of the Corporation Operations Section (Joel R. Stubbs, Chief).

Figure E-1--Corporation Returns Sample Selection Classes, Income Year 1978

| by typ                                      | e class no<br>e of retu<br>year samp   | rn and  | Sample selection cr  | Sample selection criteria <sup>1</sup>  |  |  |  |  |
|---|--|---|--|---|--|--|--|--|
| Before<br>1979                              | During<br>1979   | After<br>1979   | Size of total assets   | Size of net income or deficit   |  |  |  |  |
| (1)   | (2)  | (3)   | (4)  | (5)   |  |  |  |  |
| Forms                                       | 1120 and   | 11208   |  |   |  |  |  |  |
| 2a<br>3a<br>4a<br>5a<br>6a<br>7a<br>8a<br>9 | 1a<br>1b<br>2a<br>3a<br>4a<br>5a<br>6a<br>7a<br>8b<br>9<br>11 <sup>3</sup><br>12a <sup>4</sup><br>12a <sup>3</sup><br>12b <sup>4</sup> | 1a <sup>2</sup> 1b <sup>2</sup> 2b 3b 4b 5b 6b 7b 8b 9 11 <sup>3</sup> 12a <sup>4</sup> 12a <sup>3</sup> 12b <sup>4</sup> | Under \$50,000,000 or more \$50,000,000 or more. Under \$50,000. \$50,000 under \$100,000. \$100,000 under \$250,000.  \$250,000 under \$500,000. \$250,000 under \$1,000,000. \$1,000,000 under \$2,500,000. \$2,500,000 under \$2,500,000. \$2,500,000 under \$1,000,000. \$5,000,000 under \$10,000,000. \$10,000,000 or more and not controlled by name. \$10,000,000 or more and not controlled by name. \$25,000,000 or more and controlled by name. \$25,000,000 or more and controlled by name. | Any amount. Any amount. Under \$25,000. \$25,000 under \$50,000. \$50,000 under \$100,000. \$100,000 under \$250,000. \$250,000 under \$500,000. \$500,000 under \$500,000. \$1,000,000 under \$1,000,000. \$1,000,000 under \$1,500,000. \$1,500,000 under \$2,500,000. \$2,500,000 or more. \$2,500,000 or more. \$2,500,000 or more. \$5,000,000 or more. \$5,000,000 or more. \$5,000,000 or more. \$5,000,000 or more. |  |  |  |  |
| Forms                                       | 1120L an   | d 1120M   |  |   |  |  |  |  |
| 13a<br>13b                                  | 13a<br>13b   | 13a<br>13b  | Any amount and not controlled by name Any amount and controlled by name  | Any amount. Any amount.   |  |  |  |  |
|   | Form 112   | OF  |  |   |  |  |  |  |
| 14a <sup>5</sup><br>14b <sup>5</sup>        | 14a<br>14b   | 14a<br>14b  | Any amount   | Any amount and not controlled by name. Any amount and controlled by name.   |  |  |  |  |
| Fo  | rm 1120-D  | ISC   |  |   |  |  |  |  |
| 15a<br>16<br>17                             | 15a<br>16<br>17:   | 15b<br>16<br>17   | Under \$50,000,000 <sup>6</sup><br>\$50,000,000 under \$250,000,000 <sup>6</sup><br>\$250,000,000 or more <sup>6</sup>   | Under \$200,000.<br>\$200,000 under \$1,000,000.<br>\$1,000,000 or more.  |  |  |  |  |

<sup>&</sup>lt;sup>1</sup>Returns were classified according to either size of total assets, or size of net income or deficit, whichever made the sample class number higher. EXAMPLE: A Form 1120 return with total assets of \$750,000 and having net income of \$75,000 would be in sample class 6a or 6b rather than sample class 4a or 4b.

<sup>&</sup>lt;sup>2</sup>Returns with Form 5735, "Computation of Possessions Corporation Tax Credit Allowed Under Section 936," attached. <sup>3</sup>Returns classified in the following financial industries: banks including mutual savings banks and bank holding companies, personal and business credit institutions, other insurance companies, and regulated investment companies. <sup>4</sup>Returns classified in nonfinancial industries.

<sup>&</sup>lt;sup>5</sup>Certain returns with income not effectively connected with a U.S. business were included in the sample to facilitate Form 1120F selection, although not processed for the sample.  $^6\mathrm{Size}$  of total assets of majority corporate stockholders.

Figure E-2--Corporation Returns Sample Selection Classes, Income Year 1979

| by ty   | leclass n<br>pe of ret<br>year sam   | urn and  | Sample selection cr   | iteria <sup>l</sup>  |
|---|--|--|---|--|
| Before<br>1980  | During<br>1980   | After<br>1980  | Size of total assets  | Size of net income or deficit  |
| (1)   | (2)  | (3)  | (4)   | (5)  |
| Forms   | 1120 and   | 1120S  |   |  |
| la <sup>2</sup> 4<br>la <sup>2</sup> 3<br>lb <sup>2</sup> 4<br>lb <sup>2</sup> 3                | la <sup>2</sup> 4<br>la <sup>2</sup> 3<br>lb <sup>2</sup> 4<br>lb <sup>2</sup> 3 | la <sup>2</sup> 4<br>la <sup>2</sup> 3<br>lb <sup>2</sup> 4<br>lb <sup>2</sup> 3 | Under \$50,000,000.<br>Under \$100,000,000.<br>\$50,000,000 or more.<br>\$100,000,000 or more.<br>Under \$50,000.   | Any amount. Any amount. Any amount. Any amount. Under \$25,000.  |
| 3a<br>4a<br>5a  | 3a 3b<br>4a 4b<br>5a 5b  | 3b<br>4b<br>5b   | \$50,000 under \$100,000<br>\$100,000 under \$250,000<br>\$250,000 under \$500,000  | \$25,000 under \$50,000.<br>\$50,000 under \$100,000.<br>\$100,000 under \$250,000.  |
| 6a<br>7a<br>8a<br>9a  | 6a 6b<br>7a 7b<br>8a 8b<br>9a 9b   | 6b<br>7b<br>8b<br>9b   | \$500,000 under \$1,000,000.<br>\$1,000,000 under \$2,500,000.<br>\$2,500,000 under \$5,000,000.<br>\$5,000,000 under \$10,000,000.   | \$250,000 under \$500,000.<br>\$500,000 under \$1,000,000.<br>\$1,000,000 under \$1,500,000.<br>\$1,500,000 under \$2,500,000. |
| 10 <sup>3</sup><br>11a <sup>4</sup><br>11a <sup>3</sup><br>11b <sup>4</sup><br>11b <sup>3</sup> | 10 <sup>3</sup><br>11a <sup>4</sup><br>11a <sup>3</sup><br>11b <sup>4</sup>      | 10 <sup>3</sup><br>11a <sup>4</sup><br>11a <sup>3</sup><br>11b <sup>4</sup>      | \$10,000,000 under \$25,000,000<br>\$10,000,000 or more and not controlled by name<br>\$25,000,000 or more and not controlled by name<br>\$10,000,000 or more and controlled by name<br>\$25,000,000 or more and controlled by name | \$2,500,000 under \$5,000,000.<br>\$2,500,000 or more.<br>\$5,000,000 or more.<br>\$2,500,000 or more.<br>\$5,000,000 or more. |
| Forms   | 1120L an   | d 1120M  |   |  |
| 12a   | 12a  | 12a  | Any amount and not controlled by name   | Any amount.  |
| 12b   | 12b  | 12b  | Any amount and controlled by name   | Any amount.  |
|   | Form 1120  | F  |   |  |
| 13a   | 13a  | 13b <sup>4</sup><br>13b <sup>3</sup><br>13c <sup>4</sup>                         | Any amount. Under \$10,000,000. Under \$25,000,000. \$10,000,000 under \$50,000,000. \$25,000,000 under \$100,000,000.  | Under \$2,500,000. Any amount. Any amount. Any amount. Any amount. Any amount.   |
| 13ь   | 13b  | 13d <sup>4</sup>   | Any amount\$50,000,000 or more\$100,000,000 or more   | \$2,500,000 or more.<br>Any amount.<br>Any amount.   |
| Fo  | rm 1120-D  | ISC  |   |  |
| 14a<br>15<br>16   | 14b<br>15<br>16  | 14b<br>15<br>16  | Under \$50,000,000 <sup>5</sup> .<br>\$50,000,000 under \$250,000,000 <sup>5</sup> .<br>\$250,000,000 or more <sup>5</sup> .  | Under \$200,000.<br>\$200,000 under \$1,000,000.<br>\$1,000,000 or more.   |

<sup>&</sup>lt;sup>1</sup>Returns were classified according to either size of total assets, or size of net income or deficit, whichever made the sample class number higher. EXAMPLE: A Form 1120 return with total assets of \$750,000 and having net income of \$75,000 would be in sample class 6a or 6b rather than sample class 4a or 4b.

income of \$75,000 would be in sample class 6a or 6b rather than sample class 4a or 4b.

Returns with Form 5735, "Computation of Possessions Corporation Tax Credit Allowed Under Section 936," attached.

Returns classified in the following financial industries: banks including mutual savings banks and bank holding companies, personal and business credit institutions, other insurance companies, and regulated investment companies.

Returns classified in nonfinancial industries.

Size of total assets of majority corporate stockholders.

Figure F-1--Corporation Returns: Number Filed, Number in Sample, Prescribed and Achieved Sampling Rates, by Sample Class Number, Income Year 1978

Sampling rates Number of returns (Percent) Sample class number Estimated Sample Prescribed Achieved population size (4) (2) (3)(1)2,472,701 98,582 Total... 588 100.00 100.00 la...... 588 58 100.00 100.00 58 lb...... 941,950 5,502 0.60 0.58 2a..... 0.60 0.582ъ..... 68,652 401 0.80 0.793a..... 355,096 2.805 21,267 168 0.80 0.79 3b.... 432,252 5,567 1.30 1.29 4a..... 1.30 1.29 4b.... 23,838 307 3.00 2.97 246,530 7,331 5a..... 3.00 2.97 14,225 423 5ъ...... 8,210 5.40 5.38 152,653 6a.... 8,943 481 5.40 5.38 6Ъ...... 14.00 13.73 98,582 13,535 7a...... 14.00 13.73 7ъ..... 6,723 923 31,949 5,719 18.00 17.90 8a...... 8ь..... 18.00 17.90 2,961 530 6,699 36.00 35.22 19,022 9....... 10..... 343 343 100.00 100.00 4,490 1,993 50.00 44.39 12a..... 19,834 19,834 100.00 100.00 7,243 7,243 100.00 100.00 12b..... 2,592 100.00 13a..... 2,592 100.00 100.00 13b..... 450 450 100.00 4,672 100.00 100.00 4,672 14a...... 92 92 100.00 100.00 14b..... 4,082 420 10.00 10.29 15a..... 20.00 15.33 184 15ъ..... 1,200 40.00 1,464 562 38.39 16..... 950 950 100.00 100,00 17.......

classes. During the transition from one sampling rate to another efforts were made to prevent returns sampled at the older rate from being weighted at all if they were designated for random removal. An exception was made for several thousand returns which had already been completely edited and which were converted to a weight of 1.00 through artificially recoding their sample class number to that of the 100 percent sampling rate classes. In effect, these returns were allowed to represent only themselves rather than being dropped from the sample.

Sampling weights were converted to "integer weighting factors" and were applied to each sample return. For example, if a factor of 12.85 was computed for a stratum, 85 percent of the returns in the stratum were systematically given a weighting factor of 13 and 15 percent a weighting factor of 12.

Whenever a weighted frequency is less than 3, the estimate is combined or deleted in order to avoid disclosure of information about specific corporations. These combinations or deletions are indicated by a double asterisk (\*\*). In all other cases, when an estimate is based on fewer than 10 returns, not all of them selected at the 100 percent rate, the estimate is considered statistically unreliable and is indicated

Figure F-2--Corporation Returns: Number Filed, Number in Sample, Prescribed and Achieved Sampling Rates, by Sample Class Number, Income Year 1979

| Estimated  |   | Sampling rates<br>(Percent)   |  |  |
|------------|---|---|--|--|
| population | Sample<br>size  | Prescribed  | Achieved   |  |
| (1)        | (2)   | (3)   | (4)  |  |
| 2,649,146  | 80,068  | -   | -  |  |
| 642        | 642   | 100.00  | 100.00   |  |
| 54         | 54  | 100.00  | 100.00   |  |
| 171,003    | 934   | 0.60  | 0.55   |  |
| 893,370    | 2,649   | 0.30  | 0.30   |  |
| 67,582     | 505   | 0.80  | 0.75   |  |
| 334,532    | 1,328   | 0.40  | 0.40   |  |
| 82,058     | 958   | 1.30  | 1.17   |  |
| 407,821    | 2,679   | 0.65  | 0.66   |  |
| 45,804     | 1,262   | 3,00  | 2.76   |  |
| 237,866    | 3,472   | 1,50  | 1.46   |  |
| 271,084    | 1,373   | 5.40  | 5.07   |  |
| 150,737    | 4,123   | 2.70  | 2.74   |  |
| 15,332     | 1,956   | 14.00   | 12.76  |  |
| 102,647    | 7,101   | 7.00  | 6.92   |  |
| 4,029      | 675   | 18.00   | 16.75  |  |
| 35,442     | 3,162   | 9.00  | 8.92   |  |
| 1,548      | 537   | 36.00   | 34.69  |  |
| 18,105     | 3,439   | 18.00   | 18.99  |  |
| 4,347      | 2,207   | 50.00   | 50.77  |  |
| 25,845     | 25,845  | 100.00  | 100.00   |  |
| 5,110      | 5,110   | 100.00  |  |  |
| 1,511      | 1,511   | 100.00  | 100.00   |  |
| 1,691      | 1,691   | 100.00  |  |  |
| 3,184      | 3,184   | 100.00  | 100.00   |  |
| 3,040      | 752   | 25.00   | 24.74  |  |
| 6          | 6   | 100.00  | 100.00   |  |
| 112        | 112   | 100.00  | 100.00   |  |
| 103        | 12  | 10.00   | 11.65  |  |
| 5,594      | 987   | 20.00   | 17.64  |  |
| 1,815      | 670   | 40.00   | 36.91  |  |
|            | 1.132   | 100.00  | 100.00   |  |
|            | 2,649,146 642 54 171,003 893,370 67,582 334,532 82,058 407,821 45,804 237,866 271,084 150,737 15,332 102,647 4,029 35,442 1,548 18,105 4,347 25,845 5,110 1,511 1,691 3,184 3,040 6 112 103 5,594 | 2,649,146 80,068 642 54 54 171,003 934 893,370 2,649 67,582 334,532 1,328 82,058 958 407,821 2,679 45,804 1,262 237,866 3,472 271,084 1,373 150,737 4,123 15,332 1,956 102,647 7,101 4,029 675 35,442 3,162 1,548 537 18,105 3,439 4,347 2,207 25,845 5,110 1,511 1,691 1,691 3,184 3,040 752 6 112 112 103 5,594 987 1,815 670 | 2,649,146         80,068         -           642         642         100.00           171,003         934         0.60           893,370         2,649         0.30           67,582         505         0.80           334,532         1,328         0.40           82,058         958         1.30           407,821         2,679         0.65           45,804         1,262         3.00           237,866         3,472         1.50           271,084         1,373         5.40           150,737         4,123         2.70           15,332         1,956         14.00           102,647         7,101         7.00           4,029         675         36.00           1,548         537         36.00           18,105         3,439         18.00           4,347         2,207         50.00           25,845         5,110         100.00           1,511         1,511         100.00           1,548         3,184         3,184           3,040         752         5,20           6         6         100.00           1,591 |  |

by a single asterisk (\*) to the left of the data items. (Asterisked estimates should normally be used only in combination with other tabulated values.)

The statistical reliability of each cell in the tables was determined independently from other cells. Accordingly, it is possible to see a total figure with an asterisk (\*) indicating statistical unreliability and yet a subset of that total not so identified. For example, an industrial division figure could be based on 7 returns, of which 3 were not sampled at the 100 percent rate (and thus receive an asterisk), and a major group in this division could have 4 returns all sampled at the 100 percent rate and thus not receive an asterisk.

In the tables, a dash in place of a frequency or an amount indicates that: (1) if returns were sampled at a rate of 100 percent, no returns had the particular characteristic; or (2) if returns were sampled at a rate less than 100 percent, either no returns in the population had the characteristic or the characteristic was so rare that it did not appear on any sample returns.

#### 1979 WEIGHTING ADJUSTMENT

Tax Year 1979 sample as originally planned did inticipate any subsampling operations to alter tated sample size; however, due to budget

raints a 50 percent subsample was overlaid on the unprocessed portion of the original sample so that fewer returns would be processed. During the transition period for this subsample, it was decided that all returns processed after a given cycle (week) would be removed from the sample and discarded, even though fully edited. However, it was finally decided to keep any such edit sheets for these returns that had been already prepared after the stated cycle, but to transfer them from the strata in which they had been sampled to the strata containing the 100 percent sampled returns, the strata which contained the very large returns. As a result of this transfer of sample codes, these returns were therefore allowed to represent only themselves, rather than tens or hundreds of nonsampled returns in their original sample codes.

The sampling ratios (or weights) for the original sample codes should be different depending on whether the prematurely edited returns designated for removal from the subsample were eliminated from the sample altogether or were merely transferred to the 100 percent sampling rate sample code.

The present report correctly made the adjustment to compensate for the shortage of very large returns, but did not adequately make the adjustment for the overage of small returns in the very large return sample strata, although it followed the "specified-in-advance" procedure of absorbing all changes in the very large return strata in the next to large size strata (basically returns with assets of \$5 million under \$10 million). The present report therefore should be corrected to some extent, but the amount is not considered to be excessive.

Shown below are comparisons of selected estimates shown in this report and those developed later using an alternate method. The figures are for all returns of active corporations for 1979.

| 1979 Active Returns  |                               | ESTIMATES Alternate Method llions) |
|--|-------------------------------|------------------------------------|
| Total Number of Returns  | 2,556,794                     | 2,557,891                          |
| Total Assets   | 6,835.1<br>5,598.7<br>5,136.1 | 6,842.9<br>5,609.6<br>5,146.8      |
| Total Deductions Cost of Sales and Operations Total Receipts Less Total Deductions | 5,315.7<br>3,709.7<br>283.0   | 5,326.1<br>3,718.0<br>283.5        |
| Net Income Less Deficit<br>Income Subject to Tax<br>Income Tax, Total              | 284.6<br>279.4<br>120.0       | 285.2<br>280.0<br>120.3            |

The estimates in the sample class with returns with total assets of \$5 million under \$10 million were the most changed and are shown below.

ASSETS \$5 MILLION UNDER \$10 MILLION

| 1979 Active Returns   | Present<br>Report<br>(\$ in | Alternate<br>Method<br>Billions) |
|---|-----------------------------|----------------------------------|
| Total Number of Returns   | 20,686                      | 21,783                           |
| Total Assets  | 144.1<br>244.9<br>236.1     | 151.9<br>255.7<br>246.4          |
| Total Deductions  | 236.7<br>183.1<br>8.2       | 247.1<br>191.1<br>8.6            |
| Net Income Less Deficit Income Subject to Tax Income Tax, Total | 8.1<br>8.5<br>3.6           | 8.5<br>8.9<br>3.8                |

For more information see the forthcoming paper by Homer W. Jones, Jr. and H. Lock Oh, "Post-Stratification: A Full Scale Study on the 1979 IRS Corporation Statistics of Income Program," to be presented at the annual meetings of the American Statistical Association to be held August 1982.

#### SAMPLING VARIABILITY

The particular sample used in this study is one of a large number of possible samples that could have been selected using the same sample design. Estimates derived from the different samples would differ from each other. The deviation of a sample estimate from the average of all possible samples is called the standard error. The sampling variability of an estimate is a measure of the variation among the estimates from the possible samples and thus is a measure of the precision with which an estimate from a particular sample approximates the average result of all possible samples.

The coefficient of variation is the standard error of the estimate expressed as a percent of the estimate. The standard error, when added to and subtracted from the value of the estimate, provides upper and lower limits within which approximately two out of three estimates derived from similarly selected samples would be expected to fall.

The sample estimate and an estimate of its standard error permit the construction of interval estimates with prescribed confidence that the interval includes the average result of all possible different samples. For example, in table 1.2, column 64, the number of returns for business services is shown as 138,903. A coefficient of variation of 3.5 percent for this frequency is obtained by using column 7 of figure G-1 and interpolating as indicated in the footnote in figure G-1.

Figure G-1--Coefficient of Variation of Estimated Number of Returns, Income Year 1978

|                                | Table                                     | es showing                                | the classi                                | fication by                               | size of tota                         | l assets  | Tables not                                     |  |
|--------------------------------|---|---|---|---|--------------------------------------|---|--|--|
| Estimated number<br>of returns | Under<br>\$100,000 <sup>1</sup>           | \$100,000<br>under<br>\$250,000           | \$250,000<br>under<br>\$500,000           | \$500,000<br>under<br>\$1,000,000         | \$1,000,000<br>under<br>\$5,000,000  | \$5,000,000<br>under<br>\$10,000,000 <sup>2</sup> | showing classification by size of total assets | Form<br>1120-DISC<br>table             |
|                                | (1)                                       | (2)                                       | (3)                                       | (4)                                       | (5)                                  | . (6)   | (7)  | (8)                                    |
|                                |   |   |   | (   | Percent) <sup>3</sup>                |   |  |  |
| 200                            | 92.25                                     | 61.91                                     | 40.39                                     | 29.66                                     | 17.72                                | 9.59  | 92.25  | 20.88                                  |
|                                | 75.32                                     | 50.55                                     | 32.98                                     | 24.21                                     | 14.47                                | 7.83  | 75.32  | 17.05                                  |
|                                | 65.23                                     | 43.77                                     | 28.56                                     | 20.97                                     | 12.53                                | 6.78  | 65.23  | 14.76                                  |
|                                | 58.34                                     | 39.15                                     | 25.55                                     | 18.76                                     | 11.21                                | 6.07  | 58.34  | 13.21                                  |
|                                | 53.26                                     | 35.74                                     | 23.32                                     | 17.12                                     | 10.23                                | 5.54  | 53.26  | 12.06                                  |
| 700.<br>800.<br>900.<br>1,000. | 49.31<br>46.12<br>43.49<br>41.26<br>37.66 | 33.09<br>30.95<br>29.18<br>27.69<br>25.27 | 21.59<br>20.20<br>19.04<br>18.06<br>16.49 | 15.85<br>14.83<br>13.98<br>13.26<br>12.11 | 9.47<br>8.86<br>8.35<br>7.92<br>7.23 | 5.13<br>4.80<br>4.52<br>4.29<br>3.92              | 49.31<br>46.12<br>43.49<br>41.26<br>37.66      | 11.16<br>10.44<br>9.84<br>9.34<br>8.52 |
| 1,400                          | 34.87                                     | 23.40                                     | 15.27                                     | 11.21                                     | 6.70                                 | 3.63  | 34.87  | 7.89                                   |
|                                | 32.62                                     | 21.89                                     | 14.28                                     | 10.49                                     | 6.26                                 | 3.39  | 32.62  | 7.38                                   |
|                                | 30.75                                     | 20.64                                     | 13.46                                     | 9.89                                      | 5.91                                 | 3.20  | 30.75  | 6.96                                   |
|                                | 29.17                                     | 19.58                                     | 12.77                                     | 9.38                                      | 5.60                                 | 3.03  | 29.17  | 6.60                                   |
|                                | 26.09                                     | 17.51                                     | 11.42                                     | 8.39                                      | 5.01                                 | 2.71  | 26.09  | 5.91                                   |
| 3,000                          | 23.82                                     | 15.98                                     | 10.43                                     | 7.66                                      | 4.58                                 | 2.48  | 23.82  | 5.39                                   |
|                                | 20.63                                     | 13.84                                     | 9.03                                      | 6.63                                      | 3.96                                 | 2.14  | 20.63  | 4.67                                   |
|                                | 18.45                                     | 12.38                                     | 8.08                                      | 5.93                                      | 3.54                                 | 1.92  | 18.45  | 4.18                                   |
|                                | 15.59                                     | 10.46                                     | 6.83                                      | 5.01                                      | 3.00                                 | 1.62  | 15.59  | 3.53                                   |
|                                | 13.05                                     | 8.75                                      | 5.71                                      | 4.19                                      | 2.51                                 | 1.36  | 13.05  | 2.95                                   |
| 15,000                         | 10.65                                     | 7.15                                      | 4.66                                      | 3.42                                      | 2.05                                 | 1.11  | 10.65  | (4)                                    |
|                                | 8.25                                      | 5.54                                      | 3.61                                      | 2.65                                      | 1.58                                 | 0.86  | 8.25   | (4)                                    |
|                                | 6.97                                      | 4.68                                      | 3.05                                      | 2.24                                      | 1.34                                 | (4)   | 6.97   | (4)                                    |
|                                | 5.83                                      | 3.92                                      | 2.55                                      | 1.88                                      | 1.12                                 | (4)   | 5.83   | (4)                                    |
|                                | 4.76                                      | 3.20                                      | 2.09                                      | 1.53                                      | 0.92                                 | (4)   | 4.76   | (4)                                    |
| 100,000                        | 4.13                                      | 2.77                                      | 1.81                                      | 1.33                                      | 0.79                                 | (4)   | 4.13   | (4)                                    |
|                                | 3.37                                      | 2.26                                      | 1.47                                      | 1.08                                      | 0.65                                 | (4)   | 3.37   | (4)                                    |
|                                | 2.61                                      | 1.75                                      | 1.14                                      | (4)                                       | (4)                                  | (4)   | 2.61   | (4)                                    |
|                                | 1.84                                      | 1.24                                      | 0.81                                      | (4)                                       | (4)                                  | (4)   | 1.84   | (4)                                    |
|                                | 1.56                                      | ( <sup>4</sup> )                          | ( <sup>4</sup> )                          | (4)                                       | (4)                                  | (4)   | 1.56   | (4)                                    |
| 1,000,000                      | 1.30                                      | ( <sup>4</sup> )                          | (4)                                       | (4)                                       | (4)                                  | (4)   | 1.30   | (4)                                    |
| 1,500,000                      | 1.07                                      | ( <sup>4</sup> )                          | (4)                                       | (4)                                       | (4)                                  | (4)   | 1.07   | (4)                                    |
| 2,000,000                      | ( <sup>4</sup> )                          | ( <sup>4</sup> )                          | (4)                                       | (4)                                       | (4)                                  | (4)   | 0.92   | (4)                                    |

<sup>&</sup>lt;sup>1</sup>Includes zero assets and assets not reported.

The standard error of the estimate SE(X) is needed to construct the interval estimate; it is the product of the estimate, X, and its coefficient of variation, CV(X):

$$SE(X) = X \cdot CV(X)$$

 $= 138,903 \cdot (0.035)$ 

= 4,862 returns.

The SE(X) value is then subtracted from and added to the estimate X to construct a 68 percent confidence interval estimate. The interval is computed using this formula:

$$(X - SE(X)) \le Y \le (X + SE(X))$$

with 68 percent confidence, where Y is the population

value estimated by X. Based on the data for this example, the interval estimate is from (138,903 - 4,862) = 134,041 returns to (138,903 + 4,862) = 143,765 returns. A conclusion that the average estimate of the number of returns lies within an interval computed in this way would be correct for approximately two-thirds (68 percent) of all possible similarly selected different samples. To obtain this interval estimate with 95 percent confidence limits, multiply the SE(X) value by two. (For this data, the resulting interval would be from 129,179 returns to 148,627 returns).

The coefficients of variation by industrial classification are shown in tables 1.1 and 2.1 for 1978 and 1979, respectively. Coefficients of variation for estimates in tables classified by size of total assets are shown in figures G-1 and G-2 for 1978 and 1979, respectively.

 $<sup>^2</sup>$ Coefficient of variation is zero for returns with total assets of \$10,000,000 or more.

 $<sup>^3</sup>$ This figure should normally not be used for estimates designated by a single asterisk (\*) because the sample is too small to yield reliable confidence interval estimates.

 $<sup>^4\</sup>mathrm{Not}$  applicable because the estimated number of returns was greater than the population estimates.

NOTE: Method of interpolation: Divide the estimate by 100, determine the coefficient of variation in the proper column, and then divide the result by 10. EXAMPLE: To find the coefficient of variation for an estimate of 60,000 returns having total assets of \$250,000 under \$500,000, divide by 10 the coefficient of variation of 23.32 percent shown for 600 returns (60,000 divided by 100) to obtain 2.33 percent.

Figure G-2--Coefficient of Variation of Estimated Number of Returns, Income Year 1979

|                                | Table                                     | s showing                                 | the classi                                | fication by                               | size of tota                              | l assets  | Tables not showing                           | Form                             |
|--------------------------------|---|---|---|---|---|---|--|----------------------------------|
| Estimated number<br>of returns | Under<br>\$100,000 <sup>1</sup>           | \$100,000<br>under<br>\$250,000           | \$250,000<br>under<br>\$500,000           | \$500,000<br>under<br>\$1,000,000         | \$1,000,000<br>under<br>\$5,000,000       | \$5,000,000<br>under<br>\$10,000,000 <sup>2</sup> | classification<br>by size of<br>total assets | ll20-DISC<br>table               |
|                                | (1)                                       | (2)                                       | (3)                                       | (4)                                       | (5)                                       | (6)   | (7)  | (8)                              |
| ·                              |   |   |   | (   | Percent) <sup>3</sup>                     |   |  |                                  |
| 200                            | 99.99<br>99.99<br>91.69<br>82.01<br>74.86 | 65.06<br>53.12<br>46.01<br>41.15<br>37.56 | 42.01<br>34.30<br>29.70<br>26.57<br>24.25 | 30.60<br>24.99<br>21.64<br>19.35<br>17.67 | 18.49<br>15.10<br>13.08<br>11.70<br>10.68 | 14.59<br>11.92<br>10.32<br>9.23<br>8.43           | 99.99<br>99.99<br>91.69<br>82.01<br>74.86    | 19.47<br>15.90<br>13.77<br>12.31 |
| 700                            | 69.31                                     | 34.78                                     | 22.45                                     | 16.36                                     | 9.89                                      | 7.80  | 69.31  | 10.41                            |
|                                | 64.83                                     | 32.53                                     | 21.00                                     | 15.30                                     | 9.25                                      | 7.30  | 64.83  | 9.73                             |
|                                | 61.12                                     | 30.67                                     | 19.80                                     | 14.43                                     | 8.72                                      | 6.88  | 61.12  | 9.18                             |
|                                | 57.99                                     | 29.10                                     | 18.79                                     | 13.69                                     | 8.27                                      | 6.53  | 57.99  | 8.71                             |
|                                | 52.93                                     | 26.56                                     | 17.15                                     | 12.49                                     | 7.55                                      | 5.96  | 52.93  | 7.95                             |
| 1,400                          | 49.01                                     | 24.59                                     | 15.88                                     | 11.57                                     | 6.99                                      | 5.52  | 49.01  | 7.36                             |
|                                | 45.84                                     | 23.00                                     | 14.85                                     | 10.82                                     | 6.54                                      | 5.16  | 45.84  | 6.88                             |
|                                | 43.22                                     | 21.69                                     | 14.00                                     | 10.20                                     | 6.16                                      | 4.86  | 43.22  | 6.49                             |
|                                | 41.00                                     | 20.57                                     | 13.28                                     | 9.68                                      | 5.85                                      | 4.62  | 41.00  | 6.16                             |
|                                | 36.67                                     | 18.40                                     | 11.88                                     | 8.66                                      | 5.23                                      | 4.13  | 36.67  | 5.51                             |
| 3,000                          | 33.48                                     | 16.80                                     | 10.85                                     | 7.90                                      | 4.77                                      | 3.77  | 33.48  | 5.03                             |
|                                | 28.99                                     | 14.55                                     | 9.39                                      | 6.84                                      | 4.14                                      | 3.26  | 28.99  | 4.33                             |
|                                | 25.93                                     | 13.01                                     | 8.40                                      | 6.12                                      | 3.70                                      | 2.92  | 25.93  | 3.89                             |
|                                | 21.92                                     | 11.00                                     | 7.10                                      | 5.17                                      | 3.13                                      | 2.47  | 21.92  | 3.29                             |
|                                | 18.34                                     | 9.20                                      | 5.94                                      | 4.33                                      | 2.62                                      | 2.06  | 18.34  | 2.73                             |
| 15,000                         | 14.97                                     | 7.51                                      | 4.85                                      | 3.53                                      | 2.14                                      | 1.69  | 14.97  | (4)                              |
|                                | 11.60                                     | 5.82                                      | 3.76                                      | 2.74                                      | 1.65                                      | 1.31  | 11.60  | (4)                              |
|                                | 9.80                                      | 4.92                                      | 3.18                                      | 2.31                                      | 1.40                                      | (4)   | 9.80   | (4)                              |
|                                | 8.20                                      | 4.11                                      | 2.66                                      | 1.94                                      | 1.17                                      | (4)   | 8.20   | (4)                              |
|                                | 6.70                                      | 3.36                                      | 2.17                                      | 1.58                                      | 0.95                                      | (4)   | 6.70   | (4)                              |
| 100,000                        | 5.80                                      | 2.91                                      | 1.88                                      | 1.37                                      | 0.83                                      | (4)   | 5.80   | (4)                              |
|                                | 4.73                                      | 2.38                                      | 1.53                                      | 1.12                                      | 0.68                                      | (4)   | 4.73   | (4)                              |
|                                | 3.67                                      | 1.84                                      | 1.19                                      | 0.87                                      | (4)                                       | (4)   | 3.67   | (4)                              |
|                                | 2.59                                      | 1.30                                      | 0.84                                      | (4)                                       | (4)                                       | (4)   | 2.59   | (4)                              |
|                                | 2.19                                      | ( <sup>4</sup> )                          | ( <sup>4</sup> )                          | (4)                                       | (4)                                       | (4)   | 2.19   | (4)                              |
| 1,000,000                      | 1.83                                      | (4)                                       | (4)                                       | (4)                                       | (4)                                       | (4)   | 1.83   | (4)                              |
| 1,500,000                      | 1.50                                      | (4)                                       | (4)                                       | (4)                                       | (4)                                       | (4)   | 1.50   | (4)                              |
| 2,000,000                      | ( <sup>4</sup> )                          | (4)                                       | (4)                                       | (4)                                       | (4)                                       | (4)   | 1.30   | (4)                              |

<sup>&</sup>lt;sup>1</sup>Includes zero assets and assets not reported.

<sup>&</sup>lt;sup>2</sup>Coefficient of variation is zero for returns classified in nonfinancial industries with total assets of \$10,000,000 or more. Coefficient of variation is zero for returns classified in financial industries with total assets of \$25,000,000 or more. Financial industries were: banks including mutual savings banks and bank holding companies, personal and business credit institutions, other insurance companies, and regulated investment companies. Financial returns with total assets of \$10,000,000 under \$25,000,000 are not shown due to limited usefulness.

This figure should normally not be used for estimates designated by a single asterisk (\*) because the sample is too small to yield reliable confidence interval estimates.
Not applicable because the estimated number of returns was greater than the population estimates.

NOTE: Method of interpolation: Divide the estimate by 100, determine the coefficient of variation in the proper column, and then divide the result by 10. EXAMPLE: To find the coefficient of variation for an estimate of 60,000 returns having total assets of \$250,000 under \$500,000, divide by 10 the coefficient of variation of 24.25 percent shown for 600 returns (60,000 divided by 100) to obtain 2.43 percent.

#### SAMPLE MANAGEMENT

The total (i.e., sample and population counts) for the number of returns filed were derived from computer counts of corporation returns (other than Form 1120-DISC) produced at the eleven Internal Revenue Service processing centers. These counts were verified during statistical processing to minimize the loss of data. Because of their significant impact on the statistics, the returns of the largest corporations were controlled on a name basis to assure their inclusion.

#### ROUNDING AND MONEY AMOUNTS

To improve the accuracy over previous years, data were abstracted in whole dollars for all types of returns. Amounts of \$500 or more were rounded to the next thousand at the table level instead of at the record level, e.g., \$500 was entered as \$1,000 if the weighted values of all records in the cell gave a total of \$500. Amounts under \$500 were entered into the unweighted records, but if their weighted total was under \$500, an indicator was entered instead to account for the presence of an amount greater than zero, but under \$500.

#### INDUSTRIAL CLASSIFICATION

Among the several classifications used in this report, tax return data are classified according to the <u>principal</u> business activity of the corporation. A return was classified in the "minor" industry which accounted for the largest portion of its total receipts, even though the return may have been for a company engaged in many business activities or may have been a consolidated return filed for the members of an affiliated group of corporations. Minor industries were aggregated into major industries, which in turn were aggregated into industrial divisions.

Returns in the statistical sample were examined during statistical processing, and each was assigned a code classifying it by industry. In determining the code, the description of the business activity given by the taxpayer; the taxpayer-assigned code; the sources of the taxpayer's income; the nature of the expenses; and where necessary, information from various reference books, were considered. Year-to-year changes in the classification of specific corporations could have resulted from mergers and other changes in organization or from the filing of consolidated returns, as well as from changes in the principal source of total receipts.

The industries used in this report generally conform with the <a href="Enterprise">Enterprise</a> Standard Industrial Classification (ESIC) authorized by the Office of Information and Regulatory Affairs in the Office of Management and Budget. This classification, which was designed to classify companies (which are often engaged in more than one industrial activity), follows closely along the line of the more detailed Standard Industrial Classification Manual (SIC), which was designed to classify separate "establishments" rather than the companies of which establishments were parts. Some departures from the ESIC system were made for Statistics of Income (SOI) for the finance industries in order to reflect particular provisions of the Internal Revenue Code. For a comparison of the ESIC and SIC industries with the SOI industries used in this report see the complete report, Statistics of Income—1977, Corporation Income Tax Returns.

More detailed statistics are available in Publication 1053, Source Book of Statistics of Income for the industries shown in tables 1.1 and 2.1 of this report. A general description of the Source Book, including ordering information, is available from the

Director, Statistics of Income Division, Internal Revenue Service, Washington, DC 20224. Information concerning a magnetic-tape version of the Source Book is also contained in this general description.

#### CONSOLIDATED RETURNS

The number of returns in the population differs from the total number of profit-oriented corporations in existence chiefly because the Internal Revenue Code permitted single returns presenting the combined financial data of an entire "affiliated group" to be filed by parent corporations. For 1978 there were 48,954 consolidated corporation returns accounting for \$3.9 trillion of the \$6.0 trillion (or about 65 percent) of 1978 total assets for all corporations (see table 1.11). For 1979 there were 53,197 consolidated corporation returns accounting for \$4.5 trillion of the \$6.8 trillion (or about 66 percent) of the 1979 total assets for all corporations (see table 2.11).

Although consolidated returns usually reported more than one kind of industrial activity, each return was assigned a single industry classification based on the corporations' principal business activity. Basically, a return was classified into the Statistics of Income (SOI) industry which accounted for the largest portion of its total receipts.

The fact that a consolidated corporation return was assigned a single SOI industry code constitutes a limitation of the data. Some consolidated (and nonconsolidated) corporations were engaged in many types of business activities, so some of the data in this report are not really related to the industrial activity under which they are shown.

#### OTHER DATA LIMITATIONS

Various techniques were used to control and improve the quality of the data during the processing stages. During sampling, in order to make sure that the sample was being selected according to the sample design, a comparison was made between the expected and realized number of sample returns in each of the service centers. Any differences were reconciled by follow-up. During statistical editing, editors were instructed to correct tax return errors wherever possible through reference to other entries on the return or accompanying schedules and to adjust data to achieve consistency in statistical definitions.

The quality of the editing was controlled by means of a continuous subsampling verification system at each processing center which resulted in 46 percent of the documents for 1978 and 41 percent of the documents for 1979 being reviewed. (All errors found in the review were corrected.) The review ranged from all of the very large and complex returns to nearly one-third of the small and relatively simple returns. In addition, the Statistics of Income Division in the National Office independently reprocessed about 2 percent of the returns for 1978 and 1 percent of the returns for 1979 to evaluate the quality of the editing after verification and to determine adherence to processing instructions. Greater emphasis was placed on the largest and most complex returns. Results showed that, overall, 99.9 percent of the statistical codes and 99.7 percent of the money amounts were entered correctly. No discernible pattern was found in the errors uncovered. (However, see the error discussed under "Business Receipts.") Transcription of the data was subjected to 100 percent verification.

Prior to tabulation numerous computer tests were applied to each return record to check for inconsistencies. Prior to publication, all statistics

and tables were reviewed for accuracy and reasonableness, in light of the provisions of tax laws, taxpayer reporting variations and limitations, economic conditions, and comparability with other statistical series.

Part of the review process involved extensive comparison of the current year data with that of the prior year. On occasion, this review reveals discrepancies or irregularities in previously published data. When adjustments or additional limitations of published data are deemed appropriate, the Statistics of Income Division will provide data users with additional information to place published data in proper perspective. Future editions of Statistics of Income publications will be used to disseminate such information.



Section 4 Basic Tables

## Part 1 Tables for 1978

#### INCOME AND FINANCIAL DATA BY INDUSTRY OR SIZE

- 1.1 Returns of active corporations: Number of returns, selected receipts, cost of sales and operations, net income, total income tax, selected credits, distributions to stockholders, total assets, net worth, depreciable assets, depreciation deduction, and coefficients of variation, by minor industry, 22
- 1.2 Returns of active corporations: Balance sheets and income statements, by major industry, 34
- 1.3 Returns with net income: Balance sheets and income statements, by major industry, 42
- 1.4 Returns of active corporations: Balance sheets and income statements, by size of total assets, 50
- 1.5 Returns with net income: Balance sheets and income statements, by size of total assets, 52
- 1.6 Returns of active corporations: Selected balance sheet, income statement, and tax items, and distributions to stockholders, by industrial division, by size of total assets, 54
- 1.7 Returns of active corporations: Selected balance sheet, income statement, and tax items, and distributions to stockholders, by industrial division, by size of business receipts, 59

#### SELECTED SUBJECTS

- 1.8 Returns of active corporations: Total receipts, net income, statutory special deductions, income tax, credits, and taxpayments, by accounting period ended, 64
- 1.9 Returns of active Small Business Corporations, Form 1120S: Balance sheets and income statements, by industrial division, 65

- 1.10 Returns of active Domestic International Sales Corporations, Form 1120-DISC: Number of returns, selected balance sheet and income statement items, and distributions to stockholders, by selected industrial divisions, 66
- 1.11 Returns of members of controlled groups, other than Form 1120-DISC: Number of returns, total assets, total receipts, net income (less deficit), and total income tax, by selected industrial divisions, 67
- 1.12 Returns of active corporations, other than Forms 1120S and 1120-DISC: Number of returns and selected tax items, by size of normal tax, surtax, and alternative tax after credits, 68
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- 1.15 Returns of active corporations: Returns with beginning and ending inventories and with inventory valuation methods, by selected industrial divisions, 71
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- 1.17 Returns of active corporations: Tax items: Number of returns by selected types of tax, dividend items, net income or deficit, statutory special deductions, income subject to tax, income tax, credits, and Small Business Corporations (Form 1120S), by selected industrial divisions, 73
- 1.18 Returns of active corporations, other than Form 1120-DISC: Selected business energy investment credit items, by selected industrial divisions, 74

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   | Number o                                | raturns                 | Total re                  |                               | Business                  | Cost of                      | Nat income              | Net                      | Income                                     | Total         |
|---|---|-------------------------|---------------------------|-------------------------------|---------------------------|------------------------------|-------------------------|--------------------------|--|---------------|
| Minor industry  | Total                                   | With net income         | All<br>ratums             | Raturns<br>with net<br>income | receipts                  | sales and<br>operations      | (less<br>deficit)       | income                   | subject<br>to tax                          | incoma<br>tax |
|   | (1)                                     | (2)                     | (3)                       | (4)                           | (5)                       | (6)                          | (7)                     | (B)                      | (9)  | (10)          |
| - A-I | 2 2 2 2 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 7 | 1 572 040               | 4 714 602 615             | 4,204,361,186                 | 4 252 704 519             | 3 113 421 507                | 246,867,473             | 274,519,721              | 239,631,773                                | 107,888.      |
| otal returns of sctive corporations   | 2,378,779                               |                         |                           | 32,817,972                    | 39,222,456                | 29,140,482                   | 1,296,962               | 2,202,179                | 1,386,949                                  | 485.          |
| griculture, forestry, and fishing   | 89,971<br>50,242                        | <b>44,607</b><br>32,072 | 41,417,558<br>32,838,950  |                               | 30,907,475                | 23,177,852                   | 1,043,847               | 1,823,989                | 1,114,539                                  | 392           |
| Agricultural production   |   |                         |                           |                               |                           |                              |                         |                          |  |               |
| forastry, fishing, hunting, and trapping  | 19,729                                  | 12,735                  | 8,578,608                 | 7,247,393                     | 8,314,981                 | 5,962,630                    | 253,115                 | 378,190                  | 272,410                                    | 93            |
| Ining   | 19,124                                  | 11,148                  |                           |                               | 90,538,979                | 44,583,576                   | 27,709,582              | 29,582,865               | 29,041,850                                 | 13,837        |
| Metal mining  | 1,059                                   | 128                     | 5,539,186<br>1,557,195    | 4,045,938<br>1,013,317        | 4,883,839<br>1,466,034    | 3,530,165<br>1,137,390       | 305,206<br>9,911        | 482,207<br>64 294        | 420,317<br>47,744                          | 172<br>23     |
| tron ores   | 13<br>515                               | •21                     | 3,323,156                 | 2,467,205                     | 2,817,832                 | 2,044,295                    | 313,037                 | 64,294<br>371,035        | *367,438                                   | 145           |
| Other metal mining  | 531                                     | 100                     |                           | 565,416                       | 599,974                   | 348,480                      | - 17,742                | 46,878                   | *5,135                                     | *3            |
| Coal mining   | 3,268                                   | 1,369                   | 12,063,687                | 6,061,823<br>66,220,194       | 11,549,253<br>67,230,058  | 8,200,747<br>28,565,083      | - 299,415<br>27,324,462 | 421,073<br>28,205,862    | 340,596<br>27,872,942                      | 173<br>13,299 |
| Oil and gas extraction Crude petroleum, natural gas, and natural gas  | 11,701                                  | 7,617                   | 69,944,041                | 00,220,134                    | 07,230,036                |                              | 27,324,402              | 20,203,002               | 27,072,342                                 | 10,230        |
| liquids   | 5,162                                   | 3,119                   |                           | 55,470,729                    | 56,093,039                | 22,068,320                   | 26,017,684              | 26,675,663               | 26,530,281                                 | 12,692        |
| Oil and gas field services  | 6,539                                   | 4,498                   | 12,079,117                | 10,749,465                    | 11,137,019                | 6,496,764                    | 1,306,778<br>379,327    | 1,530,199<br>473,723     | 1,342,661<br>407,995                       | 607<br>192    |
| Nonmetallic minerals, except fuels<br>Dimension, crushed, and broken stone, sand  | 3,096                                   | 2,034                   | 7,159,148                 | 5,659,801                     | 6,875,828                 | 4,287,581                    | 3/9,32/                 | 4/3,/23                  | 407,995                                    | 194           |
| and gravel  | 2,500                                   | 1,724                   | 4,971,469                 |                               | 4,763,656                 | 3,055,677                    | 341,788                 | 393,702                  | 337,198                                    | 152           |
| Other nonmetallic minerals, except fuels  | 5 <b>9</b> 6                            | 310                     | 2,187,679                 |                               | 2,112,173                 | 1,231,904                    | 37,539                  | 80,021                   | 70,797                                     | 4             |
| onstruction   | 229,657                                 | 148,712                 | 216,710,160               | 176,400,090                   | 211,618,796               | 171,491,603                  | 5,876,327               | 8,056,979                | 6,420,188                                  | 2,42          |
| General building contractors and operative  | 04.000                                  | 57.011                  | 04.000.004                | 75 549 999                    | 92,368,848                | 79,640,805                   | 2,042,327               | 3,066,684                | 2,373,978                                  | 89:           |
| General building contractors  | 94,082<br>89,901                        | 57,911<br>55,538        | 94,926,931<br>88,427,606  | 75,548,328<br>70,024,779      | 92,368,848<br>86,197,194  | 79,640,805                   |                         | 2,778,728                | 2,147,494                                  | 79            |
| Operative builders  | 4,181                                   | 2,373                   | 6,499,325                 | 5,523,549                     | 6,171,655                 | 5,042,413                    | 202,241                 | 287,956                  | 226,484                                    | 9             |
| Heavy construction contractors  | 16,093                                  | 11,250                  | 46,037,880                | 38,875,838                    | 44,407,794                | 35,735,346                   | 1,628,550               | 1,992,615                | 1,717,257                                  | 74            |
| Special trade contractors Plombing, heating, and air conditioning   | 118,482<br>27,206                       | 79,551<br>18,876        | 75,745,349<br>19,890,230  | 61,975,924<br>16,102,405      | 74,842,154<br>19,670,417  | 56,115,452<br>15,155,253     | 2,205,451<br>442,025    | 2,997,680<br>627,196     | 2,328,952<br>493,096                       | 78<br>15      |
| Electrical work   | 18,611                                  | 13,545                  |                           | 10,691,949                    | 12,822,128                | 9,882,403                    | 361,724                 | 500,999                  | 384,669                                    | 12            |
| Other special trade contractors and   |   |                         |                           |                               |                           |                              | 1 401 704               | 1,869,485                | 1,451,187                                  | 50            |
| contractors not ellocable   | 72,665                                  | 47,130                  | 42,853,103                | 35,181,571                    | 42,349,609                | 31,077,796                   |                         |                          |  |               |
| inutacturing  | 223,471                                 | 159,631                 | 1,836,552,260             |                               | 1,773,467,830             | 1,290,204,263<br>167,151,940 |                         | 120,144,888<br>8,872,167 | 11 <b>4,</b> 37 <b>4,08</b> 8<br>8,501,559 | 53,09<br>3,98 |
| Food and kindred products   | 15,488<br>2,895                         | 9,549<br>1,756          | 221,635,015<br>53,331,401 | 198,873,604<br>45,920,022     | 217,499,486<br>52,713,067 | 46,498,503                   |                         | 784,462                  | 694,865                                    | 3,90          |
| Meat products   | 1,411                                   | 1,105                   | 30,659,785                | 28,566,619                    | 30,218,039                | 24,302,021                   | 1,107,582               | 1,144,562                | 1,123,645                                  | 52            |
| Preserved truits and vegetables   | 791                                     | 399                     |                           | 21,736,827                    | 21,836,227                | 15,919,979<br>20,248,996     | 1,028,771<br>1,367,806  | 1,049,150                | 1,023,378<br>1,377,423                     | 48            |
| Grain mill products Bakery products   | 1,276<br>2,935                          | 814<br>1,246            |                           | 26,386,812<br>9,282,646       | 26,637,807<br>10,007,147  | 6,025,515                    | 421,513                 | 1,400,077<br>454,430     | 422,607                                    | 64<br>19      |
| Sugar and confectionery products  | 803                                     | 757                     | 10,655,336                | 6,747,126                     | 10,353,134                | 7,444,682                    | 343,150                 | 446,826                  | 426,895                                    | 19            |
| Malt liquors and malt   | 44                                      | 16                      |                           | 6,500,047                     | 8,356,863                 | 5,351,825                    | 245,680                 | 298,094                  | 292,379                                    | 14            |
| Alcoholic beverages, except malt liquors and  | 473                                     | 216                     | 10 242 001                | 11 022 142                    | 11,963,990                | 8,218,334                    | 536,401                 | 559,150                  | 536,351                                    | 25            |
| melt  | 1,673                                   | 216<br>1,324            | 12,242,991<br>17,088,176  | 11,832,143<br>16,172,416      | 16,557,068                | 10,891,193                   |                         | 1,558,588                | 1,476,639                                  | 69            |
| Other food and kindred products   | 3,187                                   | 1,916                   | 29,312,820                |                               |                           | 22,250,894                   |                         | 1,176,829                | 1,127,376                                  | 51            |
| Tobecco manufactures  | 83                                      | ••                      | 19,774,207                | ••                            | 19,019,345                | 10,638,159                   |                         |                          | 1,884,545                                  | 89            |
| Textile mill products   | 5,593<br>1, <b>0</b> 03                 | 3,833<br>642            | 38,476,314<br>13,517,248  | 34,937,595<br>12,710,929      | 37,893,386<br>13,314,852  | 29,446,462<br>10,436,114     | 1,752,470<br>596,580    | 1,967,621<br>642,713     | 1,815,030<br>609,461                       | 84<br>28      |
| Weaving mills and textile finishing<br>Knitting mills   | 1,909                                   | 1,153                   |                           | 5,472,095                     | 6,145,409                 | 4,617,944                    | 325,178                 | 388,163                  | 331,669                                    | 15            |
| Other textile mill products   | 2,681                                   | 2,038                   | 18,736,135                | 16,754,571                    | 18,433,125                | 14,392,403                   | 830,711                 | 936,745                  | 873,899                                    | 40            |
| Apparel and other textile products  | 16,043                                  | 11,532                  | 39,718,483                | 35,292,625                    | 39,108,713                | 28,986,297                   | 1,693,392               | 2,002,697<br>829,161     | 1,761,768<br>744,973                       | 77<br>34      |
| Man's and boys' clothing  | 1,762<br>8,269                          | 1,299<br>6,128          |                           | 12,075,904<br>16,250,429      | 12,941,720<br>18,445,686  | 9,431,401<br>13,762,281      | 753,690<br>643,743      | 791,307                  | 667,140                                    | 28            |
| Other apparel and accessories   | 1,631                                   | 1,389                   |                           | 2,362,030                     | 2,589,895                 | 1,914,563                    | 113,300                 | 123,114                  | 114,075                                    | 4             |
| Miscellaneous fabricated textila products:  | 4.004                                   | 0.740                   | 5 000 454                 | 4.004.000                     | 5 404 444                 | 3,878,052                    | 182,659                 | 259,116                  | 235,580                                    | 9             |
| textile products, not elsewhere classified .  | 4,381<br>12,823                         | 2,716<br>10,549         |                           | 4,604,262<br>47,698,705       | 5,131,411<br>47,027,684   | 35,208,007                   | 3,338,492               | 3,504,366                | 3,177,996                                  | 1,19          |
| Lumber and wood products  | 4,830                                   | 3,886                   | 19,703,529                | 18,944,010                    | 18,051,003                | 13,392,703                   |                         | 1,677,205                | 1,502,793                                  | 51            |
| Millwork, plywood, and related products   | 4,039                                   | 3,444                   | 19,074,287                | 18,609,086                    | 18,394,334                | 13,711,139                   |                         | 1,246,327                | 1,182,866                                  | 47            |
| Other wood products, including wood   | 3,954                                   | 3,219                   | 10,902,231                | 10,145,608                    | 10,582,348                | 8,104,165                    | 515,199                 | 580,835                  | 492,337                                    | 20            |
| buildings and mobile homes  | 6,369                                   | 4,911                   |                           | 15,142,829                    | 17,344,273                | 12,453,678                   |                         | 983,629                  | 909,670                                    | 40            |
| Paper and allied products   | 3,318                                   | 2,630                   | 51,168,081                | 48,294,816                    |                           | 34,526,365                   | 3,321,012               | 3,486,295                | 3,446,518                                  | 1,50          |
| Pulp, paper, and board mills  | 303                                     | 166                     | 30,852,824                | 29,720,544                    | 29,472,369                | 21,068,322                   | 1,679,404               | 1,749,825                | 1,765,224<br>1,681,294                     | 72<br>78      |
| Other paper products  | 3,015<br>34,373                         | 2,464<br>23,876         |                           |                               | 19,717,519<br>55,234,270  | 13,458,043<br>33,942,125     | 1,641,608<br>4,922,705  | 1,736,470<br>5,234,502   | 4,920,253                                  | 2,22          |
| Pnnting and publishing Newspapers   | 4,861                                   | 3,888                   |                           | 17,698,533                    | 17,807,162                | 10,957,911                   | 2,322,660               | 2,373,831                | 2,274,432                                  | 1,05          |
| Periodicals   | 4,101                                   | 2,269                   |                           | 6,533,651                     | 7,329,399                 | 4,424,070                    |                         | 508,340                  | 465,930                                    | 20            |
| Books, greeting cards, and miscellaneous  | 4 465                                   | 0.007                   | 0.010.205                 | 9,088,884                     | 0.260.212                 | 4 906 210                    | 974,194                 | 1,045,609                | 979,107                                    | 45            |
| Commercial and other printing and printing  | 4,465                                   | 2,387                   | 9,818,295                 | 9,088,884                     | 9,268,312                 | 4,896,310                    | 974,194                 | 1,045,609                | 9/9,10/                                    |               |
| trade services  | 20,946                                  | 15,332                  | 21,158,493                | 19,006,932                    | 20,829,397                | 13,663,833                   |                         | 1,306,722                | 1,200,784                                  | 50            |
| Chemicals and allied products   | 9,495                                   | 6,225                   | 138,103,009               | 125,792,267                   | 132,744,153               | 84,814,192                   | 11,822,769              | 12,371,659               | 12,147,580                                 | 5,74          |
| Industrial chemicals, plastics materials and synthetics   | 3,486                                   | 2,494                   | 63,671,361                | 59,342,328                    | 61,416,900                | 40,064,408                   | 4.626.013               | 4,840,694                | 4,744,805                                  | 2,23          |
| Drugs   | 1,086                                   | 620                     | 29,956,073                | 28,160,430                    | 28.318.782                | 15,854,838                   | 4,038,490               | 4,139,840                | 4,095,510                                  | 1,94          |
| Soap, cleaners, and toilet goods  | 1,400                                   | 908                     |                           | 19,597,546                    | 19,254,174                | 12,347,992                   | 2,131,642               | 2,168,796                | 2,132,224<br>293,118                       | 1,00          |
| Paints and allied products  | 1,350<br>2,173                          | 1,109<br>1,094          | 6,224,084<br>18,279,637   | 4,813,759<br>13,878,203       | 6,163,586<br>17,590,712   | 4,293,284<br>12,253,670      | 281,382<br>745,241      | 305,181<br>917,148       | 881,923                                    | 13<br>42      |
| Patroleum (including integrated) and coal   | 2,173                                   | 1,554                   | .5,215,037                | . 5,5,0,203                   | ,500,7 12                 | ,200,070                     |                         |                          |  |               |
| products  | 1,171                                   |                         |                           |                               |                           |                              | 19,402,503              | 19,504,189               | 18,063,127                                 | 8,53          |
| Petroleum refining (including integrated)   | 276                                     | 238                     | 353,955,601               | 342,984,958                   | 342,719,270               | 278,678,656                  | 19,228,066              | 19,318,056               | 17,895,789                                 | 8,45          |
| Petroleum and coal products, not elsewhere<br>classified  | 895                                     | 694                     | 3,400,802                 | 3,208,941                     | 3,355,918                 | 2,529,609                    | 174,438                 | 186,133                  | 167,338                                    | 7             |
| Rubber and miscelleneous plastics products  | 10,021                                  | 7,417                   |                           |                               | 35,983,185                |                              |                         |                          | 1,796,891                                  | 80            |
| Rubber products, plastics footwear, hose and  |   |                         |                           |                               |                           |                              |                         |                          | 040.00                                     |               |
| belting   | 1,567<br>8,434                          | 1,251                   |                           |                               |                           | 16,116,046<br>9,064,657      | 886,721<br>844,162      | 943,202<br>952,011       | 919,322<br>877,569                         | 42<br>37      |
| Miscellaneous plastics products   | 2,499                                   | 6,166<br>2,018          |                           |                               |                           |                              |                         |                          | 562,088                                    | 25            |
| Footwear, except rubber   | 717                                     | 524                     |                           |                               |                           | 5,833,012                    |                         | 481,777                  | 433,969                                    | 20            |
| Leather and leather products, not elsewhere   |   |                         | †                         |                               |                           |                              |                         |                          | i  |               |
| classified  | 1,782                                   | 1,494                   | 3,404,097                 | 3,014,984                     | 3,374,609                 | 2,582,261                    | 118,511                 | 146,081                  | 128,120                                    |               |

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   |                  |                         |                            |                            | I                          |                           |                         |                         |                                  |                                   |
|---|------------------|-------------------------|----------------------------|----------------------------|----------------------------|---------------------------|-------------------------|-------------------------|----------------------------------|-----------------------------------|
| Minor industry  | Number o         |                         | Total r                    | eceipts<br>Returns         | Business                   | Cost of sales and         | Net income<br>(less     | Net                     | Income                           | Total                             |
| Will Of Tridustry   | Total            | With net<br>income      | All<br>returns             | with net<br>income         | receipts                   | operations                | deficit)                | ıncome                  | subject<br>to tax                | income<br>tax                     |
|   | (1)              | (2)                     | (3)                        | (4)                        | (5)                        | (6)                       | (7)                     | (8)                     | (9)                              | (10)                              |
| Manutacturing — Continued   |                  |                         |                            |                            |                            |                           |                         |                         |                                  |                                   |
| Stone, clay, and glass products   | 8,067            | 6,053                   | 41,404,026                 | 39,275,904                 | 40,117,455                 |                           | 3,013,203               | 3,203,523               | 3,032,730                        | 1,393,113                         |
| Glass products Cement, hydraulic.   | 912<br>266       | 816<br>182              | 12,173,845<br>3,823,670    | 11,813,008<br>3,426,591    | 11,699,270<br>3,707,896    | 7,881,616<br>2,536,382    | 775,838<br>271,864      | 809,465<br>298,519      | 764,156<br>293,201               | 355,591<br>135,573                |
| Concrete, gypsum, and plaster products  | 4,636            | 3,506                   | 14,423,222                 | 13,541,819                 | 14,078,386                 | 9,561,076                 | 986,430                 | 1,083,135               | 994,445                          | 443,519                           |
| Other nonmetaflic mineral products  | 2,253            | 1,549                   |                            | 10,494,486                 |                            | 7,123,004                 | 979,071                 | 1,012,404               | 980,927                          | 458,430                           |
| Primary metal industries Ferrous metal industries, miscellarieous                 | 4,012            | 3,306                   | 119,501,703                | 97,770,398                 | 115,924,875                | 87,998,380                | 3,949,157               | 4,574,527               | 4,302,508                        | 2,018,062                         |
| pnmary metal products   | 2,127            | 1,864                   | 74,133,039                 | 56,971,789                 | 72,685,749                 | 54,032,748                | 2,181,694               | 2,662,948               | 2,480,551                        | 1,184,260                         |
| Nonterrous metal industries  Fabricated metal products                            | 1,885<br>32,656  | 1,4 <b>42</b><br>22,943 | 45,368,664<br>95,661,237   | 40,798,608<br>87,629,962   | 43,239,126<br>93,760,072   | 33,965,632<br>67,195,416  | 1,767,462<br>5,814,796  |                         | 1,821,956<br>5,910,798           | 833,802<br>2,645,791              |
| Metal cans and shipping containers  | 244              | 232                     | 10,537,968                 | 10,361,250                 | 10,266,886                 | 7,520,104                 | 516,023                 |                         | 514,673                          | 232,342                           |
| Cutlery, hand tools, and hardware, screw<br>machine products, bolts, and similar  | ·                |                         |                            |                            |                            |                           |                         |                         |                                  |                                   |
| products  | 3,538            | 2,479                   | 10,953,480                 | 10,100,665                 | 10,686,946                 | 6,860,957                 | 1,012,846               | 1,055,961               | 1,010,265                        | 460,990                           |
| Plumbing and heating, except electric and warm air                                | 976              | 632                     | 6,221,274                  | 6,011,418                  | 6,060,773                  | 4,143,766                 | 482,835                 | 502,051                 | 400 001                          | 001 700                           |
| Fabricated structural metal products  | 8,415            | 5,803                   | 24,948,465                 | 21,964,070                 | 24,551,389                 | 18,657,499                | 1,180,888               | 1,350,580               | 490,881<br>1,226,359             | 231,782<br>544,361                |
| Metal torgings and stampings  | 3,798            | 2,816                   | 11,606,930                 | 10,542,799                 | 11,453,396                 | 8,370,020                 | 689,853                 | 737,287                 | 703,190                          | 312,773                           |
| Coating, engraving, and affied services Ordnance and accessories, except vehicles | 2,922            | 2,112                   | 3,929,930                  | 3,849,708                  | 3,848,100                  | 2,570,571                 | 241,353                 | 255,136                 | 230,129                          | 98,650                            |
| and guided missiles   | 197              | 187                     | 1,046,696                  | 986,255                    | 1,026,028                  | 704,741                   | 83,822                  | 91,721                  | 89,929                           | 41,695                            |
| Miscellaneous fabricated metal products   | 12,566           | 8,682                   | 26,416,493                 | 23,813,798                 | 25,866,555                 | 18,367,758                | 1,607,177               | 1,783,397               | 1,645,371                        | 723,198                           |
| Machinery, except electrical Farm machinery                                       | 24,886<br>1,636  | 18,971<br>972           | 142,416,039<br>12,295,178  | 135,589,176<br>10,420,616  | 132,248,184<br>11,711,518  | 88,619,513<br>8,081,263   | 14,677,139<br>602,651   | 15,210,821<br>762,004   | 14,807,151<br>745,365            | 6,968,257<br>348,656              |
| Construction and related machinery  | 1,936            | 1,438                   | 32,067,979                 | 31,291,065                 | 30,850,324                 | 21,516,154                | 2,926,813               | 2,970,337               | 2,919,468                        | 1,388,011                         |
| Metalworking machinery Special industry machinery                                 | 7,492<br>4,164   | 6,121<br>3,201          | 11,792,763<br>11,794,386   | 11,043,062<br>10,913,757   | 11,516,695<br>11,346,901   | 7,319,532<br>7,855,395    | 1,004,076<br>743,021    | 1,040,446<br>827,244    | 966,526<br>778,845               | 415,351<br>350,869                |
| General industrial machinery  | 3,169            | 2,459                   | 17,010,467                 | 16,326,657                 | 16,538,992                 | 11,470,112                | 1,206,321               | 1,245,830               | 1,182,478                        | 548,638                           |
| Office, computing, and accounting machines<br>Other machinery, except electrical  | 409<br>6,080     | 323<br>4,457            | 41,686,354<br>15,768,913   | 40,791,055<br>14,802,965   | 34,911,493<br>15,372,262   | 21,690,302<br>10,686,755  | 7,124,262<br>1,069,995  | 7,189,098<br>1,175,863  | 7,090,148<br>1,124,322           | 3,409,167<br>507,5 <del>6</del> 6 |
| Electrical and electronic equipment   | 13,524           | 9,183                   | 129,929,705                | 123,663,054                | 124,358,575                | 83,224,839                | 8,817,979               | 9,436,160               | 9,030,342                        | 4,223,092                         |
| Household appliances Radio, television, and communication                         | 629              | 422                     | 12,638,225                 | 12,155,046                 | 12,306,924                 | 8,411,098                 | 859,155                 | 905,668                 | 872,000                          | 413,655                           |
| equipment   | 1,776            | 933                     | 32,277,314                 | 30,447,875                 | 30,168,539                 | 20,301,260                | 1,726,424               | 1,891,973               | 1,769,562                        | 827,624                           |
| Electronic components and accessories Other electrical equipment                  | 5,674            | 3,962                   | 30,203,374                 | 27,429,217                 | 29,164,328                 | 20,094,438                | 1,849,234               | 2,159,588               | 2,038,405                        | 937,335                           |
| Motor vehicles and equipment  | 5,445<br>2,108   | 3,866<br>1,487          | 54,810,793<br>156,219,048  | 53,630,916<br>139,221,477  | 52,718,783<br>150,295,405  | 34,418,044<br>109,999,493 | 4,383,166<br>11,240,333 | 4,478,931<br>11,603,132 | 4,350,375<br>11,503,678          | 2,044,478<br>5,502.967            |
| Trensportation equipment, except motor vehicles                                   | 2,626            | 1,934                   | 54,440,140                 | 41,650,145                 | 52,399,800                 | 38,897,824                | 1,767,030               | 2,381,104               | 2,003,082                        | 930,303                           |
| Aircraft, guided missiles and parts Ship and boat building and repairing          | 451<br>1,023     | 314<br>857              | 41,509,015<br>5,199,716    | 29,454,899<br>4,865,874    | 39,814,434<br>5,010,529    | 29,159,004<br>3,910,761   | 1,191,888<br>224,443    | 1,757,127,<br>249,168   | 1,427,551<br>210,625             | 671,076<br>89,649                 |
| Other transportation equipment, except motor                                      |                  |                         |                            | ·                          |                            |                           |                         |                         | 1                                |                                   |
| vehicles Instruments and related products.  | 1,152<br>5,873   | 763<br>4,361            | 7,731,408<br>32,293,316    | 7,329,372                  | 7,574,837                  | 5,828,058                 | 350,699                 | 374,809                 | 364,906                          | 169,578                           |
| Scientific instruments and measuring devices,                                     | 5,673            | 4,361                   | 32,293,316                 | 29,498,440                 | 30,917,774                 | 18,367,820                | 3,270,375               | 3,419,066               | 3,335,353                        | 1,575,125                         |
| watches and clocks Optical, medical, and ophthalmic goods                         | 1,853<br>3,504   | 1,347                   | 11,949,744                 | 10,865,760                 | 11,519,768                 | 7,096,068                 | 920,283                 | 982,845                 | 958,551                          | 447,899                           |
| Photographic equipment and supplies   | 516              | 2,538<br>476            | 10,878,154<br>9,465,418    | 9,965,679<br>8,667,001     | 10,382,501<br>9,015,504    | 6,275,862<br>4,995,890    | 884,583<br>1,465,509    | 939,616<br>1,496,605    | 896,693<br>1,480,108             | 417,930<br>709,295                |
| Miscellaneous manufacturing and manufacturing not allocable                       | 12,443           |                         |                            |                            |                            |                           |                         |                         |                                  |                                   |
| Transportation and public utilities   | 92,686           | 54,343                  | 25,338,460                 |                            | 24,778,681                 | 16,827,433                | 1,327,155               | 22 225 240              | 1,461,422                        | 656,778                           |
| Transportation  | 71,562           | 41,864                  | 372,898,491<br>148,130,747 | 339,281,387<br>126,370,324 | 360,687,424<br>141,176,945 | 227,211,452<br>97,652,974 | 21,001,954<br>4,783,767 | 23,305,319<br>6,740,862 | 22 <b>,090,</b> 821<br>6,005,914 | 10, <b>394,</b> 378<br>2,681,238  |
| Railroad transportation.  | 340              | 293                     | 32,344,926                 | 24,579,139                 | 29,522,656                 | 20,887,140                | 184,309                 | 1,373,344               | 1,329,851                        | 599,709                           |
| Local end interurban passenger transit Trucking and warehousing                   | 10,165<br>33,496 | 4,384<br>23,010         | 2,893,951<br>49,667,040    | 2,185,770<br>42,309,003    | 2,793,402<br>48,510,364    | 1,724,859<br>31,607,380   | 107,988<br>1,834,367    | 153,308<br>2,075,966    | 127,465<br>1,791,449             | 46,257<br>764,130                 |
| Water transportation  | 5,101            | 2,718                   | 9,529,612                  | 7,436,140                  | 8,750,401                  | 6,416,453                 | 315,108                 | 496,106                 | 334,641                          | 150,558                           |
| Transportation by air. Pipelines, except natural gas                              | 6,499<br>537     | 2,517<br>465            | 31,096,346<br>7,976,767    | 29,853,504                 | 29,632,603                 | 20,121,924                | 1,513,064               | 1,646,330               | 1,593,805                        | 751,016                           |
| Transportation services, not elsewhere  |                  |                         |                            | 7,761,595                  | 7,898,878                  | 6,346,561                 | 517,709                 | 535,638                 | 457,751                          | 217,527                           |
| classified .  | 15,424           | 8,477                   | 14,622,104                 | 12,245,174                 | 14,068,642                 | 10,548,658                | 311,222                 | 460,169                 | 370,952                          | 152,042                           |
| Communication Telephone, telegraph, and other                                     | 8,630            | 5,307                   | 81,235,961                 | 80,299,156                 | 79,664,672                 | 37,350,875                | 8,029,540               | 8,150,013               | 7,842,579                        | 3,795,139                         |
| communication services  | 3,746            | 2,583                   | 69,827,522                 | 69,533,528                 | 68,699,043                 | 31,407,950                | 6,477,294               | 6,527,357               | 6,366,258                        | 3,108,104                         |
| Radio and television broadcasting<br>Electric, gas, and sanitary services         | 4,884<br>12,494  | 2,724<br>7,172          | 11,408,439<br>143,531,783  | 10,765,628<br>132,611,907  | 10,965,628<br>139,845,807  | 5,942,926<br>92,207,602   | 1,552,247<br>8,188,647  | 1,622,656<br>8,414,444  | 1,476,321<br>8,242,328           | 687,035<br>3,918,001              |
| Electric services   | 380              | 362                     | 45,719,414                 | 40,319,079                 | 44,817,209                 | 26,112,089                | 2,885,332               | 2,968,179               | 2,929,977                        | 1,392,269                         |
| Gas production and distribution Combination utility services.                     | 1,375<br>454     | 925<br>160              | 59,023,415<br>34,503,548   | 57,127,227<br>31,440,030   | 57,550,583<br>33,332,379   | 43,700,497<br>20,401,730  | 2,750,633<br>2,210,894  | 2,816,418<br>2,248,205  | 2,775,027<br>2,214,037           | 1,315,058                         |
| Water supply and other sanitary services .  | 10,285           | 5,725                   | 4,285,405                  | 3,725,571                  | 4,145,636                  | 1,993,286                 | 341,788                 | 381,642                 | 323,288                          | 1,070,545<br>140,129              |
| Wholesale and retail trade  | 721,443          | 483,173                 | 1,461,404,863              | 1,279,416,188              | 1,436,428,884              | 1,134,768,864             | 35,759,358              | 41,432,239              | 30,594,403                       | 12,479,414                        |
| Wholesala trade Grocenes and related products                                     | 254,682          | 183,984                 | 770,443,928                | 674,566,706                | 758,743,748                | 642,166,017               | 20,091,887              | 22,856,078              | 14,531,349                       | 5,990,841                         |
| Machinery, equipment, and supplies  | 27,035<br>47,600 | 17,738<br>37,299        | 125,821,589<br>86,446,879  | 110,049,990<br>76,299,956  | 124,510,198<br>84,258,151  | 109,793,988<br>63,611,720 | 1,430,677<br>4,837,020  | 1,690,043<br>5,255,431  | 1,340,584<br>2,690,073           | 553,447<br>1,098,044              |
| Miscellaneous wholesale trade   | 180,047          | 128,947                 | 558,175,459                | 488,216,760                | 549.975.399                | 468,760,310               | 13,824,191              | 15,910,605              | 10,500,692                       | 4,339,350                         |
| Motor vehicles and automotive equipment Furniture and home furnishings            | 19,666<br>5,362  | 14,976<br>2,778         | 43,328,085,<br>5,894,523   | 36,091,260<br>5,140,773    | 42,743,164<br>5,804,408    | 34,176,647<br>4,298,364   | 1,700,889<br>102,001    | 1,918,953               | 1,095,660<br>152,365             | 451,407<br>57,149                 |
| Lumber and construction materials   | 11,362           | 8,390                   | 31,252,688                 | 29,539,907                 | 30,911,173                 | 25,584,014                | 955,955                 | 176,858<br>1,038,154    | 855,551                          | 352,039                           |
| Sporting, recreational, photographic, and hobby goods, toys, and supplies         | 2,081            | 1,287                   | 4,363,145                  | 3,707,048                  | 4,290,853                  | 3,246,279                 | 83,998                  | 155,230                 | 116,395                          | 47,791                            |
| Metals and minerals, except petroleum and   | 1                |                         |                            |                            |                            |                           |                         |                         |                                  |                                   |
| Scrap Electrical goods  | 5,677<br>15,354  | 5,215<br>10,801         | 44,304,666<br>32,690,706   | 40,009,560<br>28,875,646   | 43,689,072<br>32,044,947   | 39,215,042<br>24,280,827  | 793,417                 | 919,784<br>1,841,886    | 730,687                          | 321,566<br>359,666                |
| Hardware, plumbing, and heating equipment   | 1                |                         |                            |                            | 32,044,347                 | 27,200,021                | 1,667,675               | 1,041,000               | 867,427                          | 339,000                           |
| and supplies .  | 11,264           | 9,112                   | 24,415,875                 | 22,674,874                 | 24,020,994                 | 18,443,667                | 756,388                 | 809,731                 | 693,923                          | 269,630                           |
| Other durable goods Paper and paper products                                      | 30,038<br>4,904  | 20,711<br>4,014         | 55,892,058<br>12,337,165   | 49,003,465<br>11,290,339   | 55,003,966<br>12,212,061   | 44,655,345<br>9,850,946   | 1,664,707<br>340,578    | 1,970,956<br>365,168    | 1,242,759<br>246,756             | 491,575<br>93,612                 |
| Drugs, drug proprietaries, and druggists'   |                  |                         |                            |                            |                            |                           |                         |                         |                                  |                                   |
| sundries  | 2,607<br>13,272  | 1,407<br>8,984          | 8,196,750<br>25,296,134    | 7,068,263<br>22,167,122    | 8,111,542<br>24,990,973    | 6,586,503<br>20,475,984   | 220,567<br>445,523      | 263,804<br>641,543      | 153,076<br>475,437               | 65,238<br>192,961                 |
| Farm-product raw materials  | 9,180            | 6,718                   | 86,042,642                 | 74,468,854                 | 84,643,135                 | 79,531,630                | 785,470                 | 945,588                 | 547,673                          | 221,369                           |
| Chemicals and allied products Petroleum and petroleum products                    | 4,556<br>11,445  | 3,773<br>8,844          | 16,860,921<br>90,850,054   | 15,568,147<br>79,728,465   | 16,602,306<br>89,663,642   | 13,564,267                | 979,290                 | 1,033,018<br>1,784,050  | 243,194                          | 102,023                           |
| Alcoholic beverages   | 5,246            | 3,440                   | 22,241,643                 | 21,121,469                 | 22,086,146                 | 83,034,626<br>17,187,245  | 1,577,206<br>744,432    | 1,784,050<br>777,608    | 1,623,952<br>607,299             | 719,262<br>263,919                |
| Miscellaneous nondurable goods, wholesale trade not allocable                     | 28,033           | 18,497                  | 54,208,406                 | 41,761,567                 |                            |                           |                         |                         |                                  |                                   |
| Feetpeles at end of table. See to differ the time                                 | 20,000           | 10,437                  | 54,200,400                 | 41,701,307                 | 33,137,010                 | 44,628,924                | 1,006,094               | 1,268,275               | 848,537                          | 330,144                           |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data"

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

|  | Number (                 | of returns                | Total r                       | eceipts                       |                                | Cost of                          | Net income             |                        | Income                      | Total                       |
|--|--------------------------|---------------------------|-------------------------------|-------------------------------|--------------------------------|----------------------------------|------------------------|------------------------|-----------------------------|-----------------------------|
| Minor industry   | Total                    | With net income           | All                           | Returns<br>with net           | Business<br>receipts           | sales and operations             | (less<br>deficit)      | Net<br>income          | subject<br>to tax           | income<br>tax               |
|  | (1)                      | (2)                       | (3)                           | income<br>(4)                 | (5)                            | (6)                              | (7)                    | (6)                    | (9)                         | (10)                        |
| Wholesale and retail trade - Continued   |                          |                           |                               |                               |                                |                                  |                        |                        |                             |                             |
| Retail trade   | 465,920                  | 298,884                   | 690,317,471                   | 604,319,813                   | 677,061,531                    | 492,167,147                      | 15,663,175             | 18,561,515             | 16,053,325                  | 6,485,760                   |
| Building materials, garden supplies, and mobile home dealers                             | 34,662<br>16,452         | 26,322                    | 42,579,613<br>29,868,115      | 38,758,727<br>27,507,898      | 41,826,115<br>29,412,094       | 30,575,0 <b>60</b><br>21,687,433 | 1,528,354<br>1,187,956 | 1,757,416<br>1,328,218 | 1,541,802<br>1,193,028      | 596,442<br>483,713          |
| Building materials dealers Hardware stores .   | 11,497                   | 12,693<br>8,713           | 6,950,084                     | 6,317,028                     | 6,850,008                      | 4,642,257                        | 240,483                | 273,980                | 230,039                     | 75,414                      |
| Garden supplies and mobile home dealers General merchandise stores                       | 6,713<br>9,913           | 4,916<br>7,507            | 5,761,414<br>102,704,959      | 4,933,802<br>98,087,640       | 5,564,013<br>99,153,968        | 4,245,370<br>64,133,254          | 99,915<br>3,623,450    | 155,218<br>3,773,141   | 118,734<br>3,487,897        | 37,314<br>1,586,148         |
| Food stores  | 32,339                   | 19,639                    | 145,344,858                   | 132,219,808                   | 144.020.986                    | 112,118,806                      | 2,249,369              | 2,504,493              | 2,307,580                   | 1,019,083                   |
| Grocery stores Other food stores   | 23,942<br>8,397          | 15,134<br>4,505           | 140,173,459<br>5,171,399      | 128,534,729<br>3,685,079      | 138,904,827<br>5,116,159       | 108,484,035<br>3,634,770         | 2,182,310<br>67,059    | 2,389,477<br>115,016   | 2,233,820<br>73,760         | 991,377<br>27,706           |
| Automotive dealers and service stations  | 74,965<br>35,062         | 54,154<br>25,526          | 193,462,366<br>151,755,916    | 163,146,076<br>129,433,313    | 190,418,999<br>149,229,681     | 162,197,823<br>129,505,504       | 2,135,097<br>1,470,161 | 2,577,928<br>1,720,221 | 2,155,626<br>1,466,052      | 772,428<br>546,82           |
| Motor vehicle dealers Gasoline service stations  | 15,122                   | 11,075                    | 23,242,719                    | 18,071,250                    | 23,005,981                     | 19,565,536                       | 203,263                | 293,697                | 251,222                     | 88,202                      |
| Other automotive dealers Apparel and accessory stores                                    | 24,781<br>42,572         | 17,553<br>28,023          | 18,463,731<br>28,968,021      | 15,641,512<br>25,309,156      | 18,183,336<br>28,295,767       | 13,126,784<br>16,824,809         | 461,672<br>1,264,640   | 564,010<br>1,526,395   | 438,352<br>1,317,056        | 137,405<br>532,908          |
| Furniture and home furnishings stores  | 36,684<br>101,054        | 25,622<br>54,2 <b>9</b> 8 | 26,304,130<br>50,271,760      | 22,326,278<br>38,975,003      | 25,407,530<br>49,052,987       | 16,052,786<br>21,855,436         | 791,704<br>1,259,479   | 1,012,299<br>1,904,759 | 820,757<br>1,484,851        | 292,660<br>568,449          |
| Eating and drinking places<br>Miscellaneous retail stores                                | 133,731                  | 83,319                    | 100,681,763                   | 85,497,124                    | 98,885,180                     | 68,409,174                       | 2,811,082              | 3,505,083              | 2,937,756                   | 1,117,644                   |
| Drug stores and propnetary stores<br>Liquor stores                                       | 21,559<br>11,887         | 14,869<br>7,273           | 23,937,715<br>8,299,234       | 21,513,461<br>4,986,297       | 23,667,379<br>8,242,601        | 16,920,364<br>6,634,656          | 711,924<br>113,510     | 793,819<br>143,806     | 686,797<br>95,479           | 281,517<br>27,402           |
| Other retail stores  | 100,285                  | 61,177                    | 68,444,815                    | 58,997,367                    | 66,975,200                     | 44,854,154                       | 1,985,648              | 2,567,459              | 2,155,481                   | 808,725                     |
| Wholesale and retail trade not allocable Finance, insurance, and real estate             | 841<br>454,301           | 305<br><b>278,59</b> 0    | 643,464<br>474,690,489        | 529,670<br><b>436,777,333</b> | 623,605<br>234,578,853         | 435,699<br>111,618,648           | 4,296<br>33,873,934    | 14,645<br>38,585,831   | 9,729<br><b>26,968,842</b>  | 2,810<br><b>11,920,2</b> 13 |
| Banking  | 15,347                   | 13,111                    | 130,458,772                   | 119,212,178                   | 13,515,753                     | 804,207                          | 6,413,964              | 7,290,758              | 6,640,767                   | 3,033,149                   |
| Mutual savings banks Bank holding companies  | 440<br>1,201             | 430<br>1,031              | 11,990,788<br>80,732,436      | 11,194,220<br>76,662,670      | 345, <b>9</b> 38<br>10,236,600 | 42,203<br>67 <b>9</b> ,131       | 575,573<br>4,042,028   | 626,470<br>4,269,900   | 408,922<br>4,000,404        | 193,966<br>1,888,449        |
| Banks, except mutual savings banks and   | 13,706                   | 11,650                    | 37,735,548                    | 31,355,287                    | 2,933,215                      | 82,873                           | 1,796,363              | 2,394,388              | 2,231,441                   | 950,734                     |
| bank holding companies Credit agencies other than banks                                  | 54,785                   | 30.141                    | 64,275,478                    | 60,908,839                    | 14,594,888                     | 6,361,679                        | 3,961,475              | 4,669,894              | 4,347,221                   | 2,049,923                   |
| Savings and loan associations Personal credit institutions                               | 4,615<br>4,208           | 4,280<br>2,267            | 40,732,284<br>11,526,432      | 39,082,402<br>11,381,545      | 2,395,278<br>8,549,868         | 386,198<br>5,020,448             | 2,566,203<br>530,104   | 2,712,229<br>586,553   | 2,662,190<br>530,669        | 1,303,125<br>249,726        |
| Business credit institutions   | 634                      | 461                       | 1,818,768                     | 1,688,238                     | 1,033,130                      | 58,827                           | 288,210                | 309,318                | 303,713                     | 142,491                     |
| Other credit agencies, finance not allocable<br>Security, commodity brokers and services | 45,328<br>6,6 <b>9</b> 9 | 23,133<br>3,842           | 10,197,994<br>10,040,342      | 8,756,653<br>8,263,466        | 2,616,612<br>4,272,376         | 896,206<br>411,772               | 576,958<br>601,459     | 1,061,794<br>762,764   | 850,648<br>616,648          | 354,580<br>270,707          |
| Security brokers, dealers, and flotation companies                                       | 3,656                    | 2,320                     | 8,582,625                     | 7,021,767                     | 3,193,044                      | 184,357                          | 462, <b>969</b>        | 591,857                | 496,018                     | 218,728                     |
| Commodity contracts brokers and dealers,   | 3,030                    | 2,320                     | 0,302,023                     | 7,021,707                     | 3,133,044                      | 104,557                          | 402,303                | 331,037                | 430,010                     | 210,720                     |
| security and commodity exchanges, and allied services                                    | 3,043                    | 1,522                     | 1,457,717                     | 1,241,699                     | 1,079,332                      | 227,414                          | 138,490                | 170,907                | 120,630                     | 51,979                      |
| Insurance  | 8,208                    | 6,137                     | 203,175,208                   | 196,357,954                   | 163,445,277                    | 91,519,817                       | 12,537,964             | 12,956,995             | 9,515,499                   | 4,494,538                   |
| Life insurance. Mutual insurance, except life or marine and                              | 1,798                    | 1,306                     | 109,828,513                   | 106,191,038                   | 80,281,510                     | 43,637,185                       | 6,882,279              | 7,055,308              | 6,152,701                   | 2,927,378                   |
| certain fire or flood insurance companies Other insurance companies                      | 1,230<br>5,180           | 1,052<br>3,779            | 26,611,793<br>66,734,902      | 25,953,126<br>64,213,790      | 24,205,071<br>58,958,697       | 15,309,211<br>32,573,421         | 1,318,127<br>4,337,559 | 1,348,684<br>4,553,003 | 941,001<br>2,421,797        | 441,246<br>1,125,915        |
| Insurance agents, brokers, and service   | 43,118                   | 30,397                    | 12,101,551                    | 10,023,868                    | 11,492,158                     | 2,575,674                        | 1,151,355              | 1,279,781              | 995,444                     | 388,243                     |
| Real estate Real estate operators and lessors of buildings                               | 275,939<br>153,713       | 164,473<br>98,856         | 42,131,219<br>17,684,112      | 31,789,795<br>13,165,589      | 24,949,050<br>7,322,164        | 8,767,538<br>2,767,940           | 3,275,501<br>1,584,869 | 5,133,298<br>2,423,667 | 3,732,111<br>2,051,329      | 1,272,490<br>669,194        |
| Lessors of mining, oil, and similar property Lessors of railroad property, and of real   | 533                      | 505                       | 220,747                       | 194,397                       | 68,646                         | *23,242                          | 63,847                 | 65,393                 | 61,768                      | 21,810                      |
| property not elsewhere classified<br>Condominium management and cooperative              | 8,959                    | 4,588                     | 436,236                       | 311,473                       | 144,254                        | 71,259                           | 42,235                 | 84,366                 | 80,638                      | 22,876                      |
| housing associations   | 4,400                    | 1,413                     | 753,106                       | 219,149                       | 514,297                        | 24,195                           | - 37,286               | 16,327                 | 2,880                       | 780                         |
| Subdividers and developers<br>Other real estate  | 31,492<br>76,842         | 17,328<br>41,783          | 6,923,158<br>16,113,861       | 5,584,473<br>12,314,713       | 2,276,990<br>14,622,699        | 1,298,337<br>4,582,565           | . 867,997<br>753,840   | 1,409,563<br>1,133,962 | 858,200<br>677,2 <b>9</b> 5 | 335,837<br>221,993          |
| Holding and other investment companies, except<br>bank holding companies                 | 50,205                   | 30,489                    | 12,507,918                    | 10,221,234                    | 2,309,351                      | 1,177,962                        | 5,932,216              | 6,492,342              | 1,121,153                   | 411,162                     |
| Regulated investment companies   | 1,265                    | 1,075                     | 5,131,562                     | 4,874,953                     | *68                            |                                  | 4,364,431              | 4,370,305              | *82                         | *15                         |
| Real estate investment trusts Small business investment companies                        | 135<br>1,667             | 62<br>1,010               | 1,065,961<br>107, <b>9</b> 69 | 542,835<br>81,955             | 11,472<br>10,165               | 7,065                            | 56,131<br>24,226       | 101,907<br>35,140      | 23,5 <b>5</b> 0             | 7,819                       |
| Other holding and investment companies,<br>except bank holding companies                 | 47,138                   | 28,342                    | 6,202,427                     | 4,721,490                     | 2,287,646                      | 1,170,896                        | 1,487,428              | 1,984,990              | 1,097,508                   | 403,288                     |
| Services   | 560,016                  | 338,498                   | 210,606,073                   |                               | 201,678,049                    | 100,355,222                      | 7,666,125              | 10,994,355             | 8,589,087                   | 3,190,125                   |
| Hotels and other lodging places  | 18,710<br>41,883         | 11,135<br>26,419          | 13,555,157<br>11,324,130      | 11,013,048<br>9,108,750       | 12,623,975<br>10,969,982       | 6,041,899<br>5,457,463           | 804,893<br>514,442     | 1,085,665<br>620,337   | 787,243<br>491,827          | 335,556<br>177,660          |
| Business services  | 138,903                  | 81,422                    | 64,003,341                    | 51,400,416                    | 61,166,853                     | 34,951,155                       | 2,505,469              | 3,467,199              | 2,869,105                   | 1,111,190                   |
| Advertising<br>Business services, except advertising                                     | 16,257<br>122,646        | 10,079<br>71,343          | 15,889,389<br>48,113,952      |                               | 15,640,159<br>45,526,694       | 11,355,376<br>23,595,779         | 510,866<br>1,994,603   | 617,189<br>2,850,010   | 538,606<br>2,330,499        | 225,300<br>885,890          |
| Auto repair, miscellaneous repair services   | 65,284                   | 42,531                    | 21,659,245                    | 16,896,625                    | 20,780,549                     | 11,354,746                       | 663,390                | 932,875                | 723,045                     | 240,837                     |
| Auto repair and services Miscellaneous repair services                                   | 45,325<br>19,959         | 29,221<br>13,310          | 16,196,893<br>5,462,352       | 12,101,597<br>4,795,029       | 15,378,012<br>5,402,537        | 7,886,626<br>3,468,119           | 421,878<br>241,512     | 640,061<br>292,814     | 493,806<br>229,240          | 169,904<br>70,933           |
| Amusement and recreation services  Motion picture production, distribution, and          | 44,826                   | 23,203                    | 24,621,179                    | 20,444,991                    | 22,758,756                     | 11,592,479                       | 1,216,936              | 1,714,994              | 1,306,434                   | 568,333                     |
| services<br>Motion picture theaters  | 6,880                    | 3,923<br>2,410            | 9,075,627<br>3,237,684        | 8,010,193<br>2,860,012        | 8,255,376<br>3,000,666         | 4,332,685                        | 495,500                | 571,027<br>183,604     | 474,999<br>142,339          | 218,602<br>60,060           |
| Amusement and recreation services, except  | 3,547                    |                           |                               |                               |                                | 1,549,119                        | 147,305                |                        |                             |                             |
| motion pictures Other services   | 34,399<br>250,410        | 16,870<br>153,788         | 12,307,868<br>75,443,022      |                               | 11,502,714<br>73,377,934       | 5,710,676<br>30,957,481          | 574,131<br>1,960,995   | 960,362<br>3,173,286   | 689,096<br>2,411,433        | 289,671<br>7 <b>5</b> 6,549 |
| Offices of physicians, including osteopathic physicians                                  | 70,223                   | 50,606                    | 20,050,377                    |                               | 19,831,329                     | 4,645,731                        | 432,077                | 574,169                | 534,885                     | 121,460                     |
| Offices of dentists .  | 22,872                   | 16,375                    | 5,241,650                     | 4,032,560                     | 5,189,135                      | 1,632,998                        | 122,821                | 152,221                | 132,615                     | 28,151                      |
| Offices of other health practitioners<br>Nursing and personal care facilities            | 4,297<br>8,090           | 3,249<br>5,001            | 743,454<br>7,690,990          | 5,784,813                     | 737,714)<br>7,489,963          | 269,966<br>4,563,702             | 19,305<br>234,521      | 30,826<br>326,208      | 193,490                     | 4,172<br>70,070             |
| Hospitals<br>Medical laboratories .  | 588<br>3,589             | 417<br>1,983              | 4,859,115<br>974,841          | 4,092,898                     | 4,711,456<br>961,330           | 2,662,723<br>498,187             | 144,775<br>22,076      | 166,346<br>42,193      | 132,938<br>29,922           | 61,039<br>9,926             |
| Other medical services   | 9,350                    | 5,843                     | 3,856,755                     | 2,889,895                     | 3,747,259                      | 1,577,500                        | 134,279                | 182,149                | 142,624                     | 52,659                      |
| Legal services<br>Educational services   | 15,614<br>11,700         | 10,752<br>7,566           | 4,867,109<br>2,544,561        | 2,090,515                     | 4,790,812<br>2,423,237         | 1,094,071<br>1,048,957           | 128,399<br>145,890     | 169,643<br>183,347     | 124,238<br>138,467          | 28,211<br>51,822            |
| Social services Membership organizations   | 2,696<br>6,213           | 1,415<br>2,972            | 395,934<br>1,977,287          | 275,889                       | 386,793                        | 156,669<br>1,083,000             | 15,782<br>38,933       | 18,533<br>59,088       | *7,807<br>45,548            | *2,400<br>14,757            |
| Architectural and engineering services   | 18,594                   | 12,068                    | 10,157,356                    |                               |                                | 5,413,868                        | 485,498                | 590,478                | 449,493                     | 160,824                     |
| Accounting, auditing, and bookkeeping services   | 8,482                    | 6,139                     | 1,304,458                     | 1,133,925                     | 1,278,856                      | 345,387                          | 61,912                 | 82,643                 | 45,934                      | 12,390                      |
| Miscellaneous services (including veterinarians), not elsewhere classified               | 68,102                   | 29,402                    | 10,779,133                    | 8,072,609                     | 10,085,608                     | 5,964,723                        | - 25,272               | 595,440                | 417,113                     | 138,667                     |
|  |                          |                           |                               |                               | 1-24                           |                                  |                        |                        |                             |                             |

Footnotes at end of table. See text for "Explanation of Terms" and "Description-of the Sample and Limitations of the Data."

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-monay amounts are in thousands of dollars]

|  | Foreign   | Investment                                     | Jobs                                       | Total                                  | Distribut<br>stockholde<br>in own                      | ers except                             | Total                                 | Net  | Depreciable   | Depreciation                               |
|--|---|--|--|--|--|--|---------------------------------------|--|---|--|
| Minor industry   | tax<br>credit                                     | credit   | credit                                     | income tax<br>efter credits!           | All<br>returns   | Returns<br>with net<br>income          | essets                                | worth  | assets  | deduction                                  |
|  | (11)  | (12)   | (13)                                       | (14)                                   | (15)   | (16)                                   | (17)                                  | (18)   | (19)  | (20)                                       |
| Total returns of active corporations   | 26,357,829<br>*13,210<br>13,199                   | 12,887,172<br>100,232<br>79,226                | 3,093,915<br>31,117<br>17,798              | 84,386,837<br>340,710<br>281,971       | 70,294,349<br>251,428<br>222,765                       |  |                                       |  | 1,696,212,705<br>18,476,272<br>15,308,835                       | 121,299,90<br>1,650,33<br>1,330,75         |
| Agricultural services (except veterinanans), forestry, fishing, hunting, and trapping  | 12  | 21,005   | 13,319                                     |  | 28,663   | 27,258                                 | 1                                     |  | 3,167,437   | 319,5                                      |
| Mining Metal mining  | 12,512,804<br>*63,516                             | 234,247<br>36,169                              | 44,138<br>*702                             |  | 2,194,973<br>173,316                                   | 1,906,968<br>113,158                   |                                       |  | <b>49,333,98</b> 4<br>6,038,458                                 | 3,448,1<br>338.6                           |
| Copper, lead and zinc, gold and silver ores Other metal mining .   | 10,689<br>*52,828<br>—                            | 3,894<br>*32,032<br>*143                       | 100<br>•454<br>•147                        | 8,995<br>*59,766<br>*3,311             | 40,184<br>*109,785<br>*23,347                          | 40,184<br>*49,651<br>*23,323           | 3,010,757<br>8,622,215<br>1,072,174   | 1,263,897<br>5,829,130<br>345,507                | 2,214,186<br>3,332,150<br>492,122                               | 80,8<br>225,2<br>32,5                      |
| Coal mining Oil and gas extraction Crude petroleum, natural gas, and natural gas   | 1,662<br>12,445,728                               | 32,422<br>12 <b>3</b> ,772                     | 6,880<br>27,308                            | 132,053<br>702,882                     | 224,554<br>1,648,102                                   |  | 13,838,343<br>63,465,763              | 28,563,595                                       | 8,662,559<br>28,727,580   | 878,3<br>1,788,2                           |
| Nonmetallic minerals, except fuels   | 12,330,131<br>115,597<br>1,899                    | 41,682<br>82,090<br>41,685                     | 2,871<br>24,438<br>9,248                   | 317,677<br>385,205<br>139,519          | 1,391,724<br>256,379<br>149,001                        | 1,354,820<br>245,271<br>77,825         | 14,977,385                            | 5,972,726  | 19,509 056<br>9,218,524<br>5,905,387                            | 976,6<br>911,6<br>442,8                    |
| Dimansion, crushed, and broken stone; send and gravel  | 1,032<br>867                                      | 34,071<br>7,814                                | 7,939<br>1,309                             | 109,509<br>30,010                      | 52,820<br>96,181                                       | 52,024<br>25,802                       | 3,968,217                             | 1,961,209  | 3,534,334<br>2,371,053  | 294,1<br>148,7                             |
| General building contractors and operative   | 116,160   | 331,104  | 481,331                                    | 1,496,951                              | 627,914  | 563,453                                | 105,545,997                           | 25,787,440                                       | 37,721,795  | 3,803,7                                    |
| Ganaral building contractors   | 47,271<br>47,031<br>241                           | 78,636<br>72,716<br>5,920                      | 155,499<br>149,332<br>6,167                | 610,669<br>528,271<br>82,398           | 250,152<br>228,748<br>21,404                           | 214,004<br>192,708<br>21,296           | 53,869,564<br>48,098,044<br>5,771,520 | 8,312,508  | 11,220,481<br>10,320,094<br>900,387                             | 1,027,18<br>967,21<br>59,97                |
| Haavy construction contractors Special trade contractors Plumbing, heating, and air conditioning Electrical work Other special trada contractors and | 64,748<br>4,141<br>*81<br>782                     | 148,968<br>103,501<br>16,182<br>12,295         | 81,931<br>243,902<br>53,202<br>47,093      | 449,652<br>436,630<br>86,848<br>66,857 | 202,421<br>175,341<br>16,735<br>22,025                 | 182,256<br>167,193<br>15,593<br>20,198 | 29,043,943<br>7,462,562               | 7,706,813<br>8,993,737<br>2,101,726<br>1,836,887 | 15,333,955<br>11,167,358<br>1,997,114<br>1,532,530              | 1,493,93<br>1,282,63<br>232,93<br>166,33   |
| contractors not allocable  | *3,278<br>11,654,365                              | 75,024<br>5,175,7 <b>9</b> 5                   | 143,607<br><b>956,211</b>                  | 282,925<br><b>34,218,035</b>           | 136,581<br>31,173,451                                  | 131,403<br><b>30,047,48</b> 5          |                                       |  | 7,637,715<br>662,647,897  | 883,21<br>49,059,1                         |
| Food and kindred products  | 539,536<br>17,307<br>36,605                       | 402,623<br>40,099<br>51,710                    | 57,847<br>10,033<br>6,707                  | 2,902,060<br>250,270<br>434,206        | 2,317,989<br>194,153<br>304,592                        | 2,265,349<br>180,732<br>300,659        | 104,765,387<br>13,385,192             | 48,887,054<br>4,816,255                          | 52,768,056<br>6,666,557<br>6,236,642                            | 4,109,46<br>601,86<br>464,0                |
| Praserved fruits and vegetables  | 82,463<br>107,348                                 | 45,632<br>58,662                               | 6,768<br>3,258                             | 345,534<br>475,913                     | 283,192<br>406,589                                     | 283,161<br>405,538                     | 15,360,842<br>13,440,134              | 7,204,418<br>6,476,470                           | 5,825,235<br>7,011,595  | 542,6<br>477,6                             |
| Bakery products  Sugar and confectionery products  Malt liquors and malt  Alcoholic beverages, except malt liquors and                               | *4,255<br>57,284<br>12                            | 22,338<br>14,087<br>29,211                     | 5,395<br>2,801<br>663                      | 111,240<br>109,062                     | 91,457<br>75,179<br>91,306                             | 91,130<br>71,272<br>75,058             | 7,322,449<br>4,590,329                | 2,974,487<br>2,497,659                           | 3,320,775<br>3,950,694<br>4,437,320                             | 260,2<br>248,7<br>323,7                    |
| malt Bottled soft drinks, and flavorings Other food and kindred products   | 21,941<br>182,954<br>29,368                       | 27,223<br>62,897<br>50,765                     | 999<br>9,831<br>11,393                     | 190,414<br>416,135<br>406,486          | 128,383<br>539,292<br>203,846                          | 128,095<br>539,008<br>190,695          | 10,215,545<br>13,056,213              | 5,681,203<br>6,198,330                           | 2,942,883<br>5,762,399<br>6,613,956                             | 184,8<br>526,9<br>478,6                    |
| Tobecco menufactures   | 49,588<br>10,102<br>*1,186                        | 61,683<br>110,105<br>43,083                    | 638<br>30,027<br>6,107                     | 771,228<br>688,306<br>236,448          | 497,399<br>253,212<br>82,560                           | 249,903<br>81,304                      | 7,922,478                             | 10,361,563<br>4,177,227                          | 5,962,713<br>14,027,207<br>5,680,245                            | 428,9<br>1,008,9<br>383,7                  |
| Knitting mills   | 974<br>7,941<br>58,148                            | 12,612<br>54,410<br>33,369                     | 8,207<br>15,714<br>70,236                  | 126,614<br>325,245<br>586,510          | 40,190<br>130,461<br>277,081                           | 40,051<br>128,548<br>270,661           | 2,973,435<br>9,811,677<br>18,274,356  | 4,804,685  | 1,797,188<br>6,549,774<br>4,600,829                             | 133,0<br>492,1<br>379,1                    |
| Men's and boys' clothing   | 53,744<br>3,588<br>*452                           | 10,865<br>14,592<br>2,049                      | 15,833<br>33,069<br>6,838                  | 259,579<br>222,475                     | 151,399<br>100,484<br>13,084                           | 146,007<br>99,463<br>13,084            | 7,060,939<br>7,692,685                | 3,450,560<br>3,328,886                           | 1,733,965<br>1,927,796<br>264,649                               | 131,7<br>165,0<br>22,9                     |
| Miscellaneous fabricated textile products;<br>textile products, not elsewhere classified<br>Lumber and wood products                                 | *363<br>20,702                                    | 5,862<br>211,963                               | 14,497                                     | 69,589                                 | 12,114<br>593,457                                      | 12,107<br>593,018                      | 2,310,741                             | 922,838  | 674,420<br>20,391,138   | 59,3<br>1,593,3                            |
| Logging, sawmills, and planing mills   | 17,972<br>2,119                                   | 95,974<br>93,510                               | 50,093<br>11,149<br>21,054                 | 385,325<br>356,750                     | 288,425<br>234,278                                     | 288,425<br>234,278                     | 15,855,248<br>11,537,750              | 8,276,112<br>5,423,516                           | 10,021,756<br>7,536,109   | 783,4<br>598,6                             |
| buildings and mobile homes   | *612<br>3,134<br>188,575                          | 22,479<br>23,523<br>230,549                    | 17,891<br>33,315<br>23,630                 |  | 70,754<br>106,379<br>928,751                           | 70,315<br>101,183<br>922,771           | 8,463,373<br>38,722,547               |  | 2,833,273<br>3,739,431<br>28,536,345                            | 211,2;<br>274,6;<br>2,039,8;               |
| Pulp, paper, and board mills   | 78,080<br>110,495<br>88,113                       | 159,662<br>70,886<br>158,576                   | 4,517<br>19,112<br>55,433                  | 481,552<br>579,212                     | 493,206<br>435,545<br>921,450                          | 492,511<br>430,260<br>911,602          | 26,804,320<br>11,918,226              | 12,919,585<br>6,398,767                          | 20,715,466<br>7,820,879<br>18,430,876                           | 1,414,4<br>625,3<br>1,487,9                |
| Newspapers Pariodicals Books, greating cards, and miscellaneous  | 21,901<br>20,286                                  | 56,633<br>15,076                               | 14,166<br>4,024                            | 966,405                                | 418,447<br>90,759                                      | 418,061                                | 14,277,438                            | 8,303,086  | 6,827,211<br>2,029,846  | 564,0<br>126,1                             |
| Commercial and other printing and printing   | 39,855  | 18,441   | 4,069                                      |  | 229,423  | 226,650                                |                                       |  | 2,375,682   | 208,4                                      |
| trade services.  Chemicals and allied products. Industrial chemicals, plastics materials and   | 6,071<br>1,156,059                                | 68,426<br>516,011                              | 33,173<br>33,382                           | 3,453,727                              | 182,820<br>4,413,671                                   | 177,849<br>4,334,768                   | 117,920,558                           | 59,127,233                                       | 7,198,136<br>73,798,989   | 589,2<br>5,279,6                           |
| synthetics. Drugs Soap, cleaners, and toilet goods. Paints and allied products Agricultural and other chemical products                              | 436,867<br>351,176<br>216,888<br>1,705<br>149,423 | 372,251<br>56,450<br>36,657<br>8,596<br>44,057 | 13,438<br>5,064<br>5,395<br>4,220<br>5,264 | 1,027,910<br>740,020<br>119,271        | 1,650,678<br>1,698,573<br>742,407<br>41,411<br>280,601 | 1,671,191                              | 28,570,015<br>11,649,724<br>2,940,362 | 16,687,602<br>6,800,398<br>1,505,118             | 48,183,643<br>9,391,218<br>4,156,539<br>1,312,245<br>10,755,344 | 3,448,4<br>636,4<br>334,3<br>96,2<br>764,1 |
| Patroleum (including integrated) and coal products   | 4,665,179<br>4,661,557                            | 883,840<br>873,189                             | 5,545<br>4,188                             | 2,965,988                              | 7,254,404<br>7,217,158                                 | 6,880,639                              | 252,352,424                           | 124,902,878                                      | 132,237,767<br>131,102,840                                      | 7,554,4<br>7,464,1                         |
| Petroleum and coal products, not elsewhere classified  | *3,622<br>112,400                                 | 10,651<br>87,074                               | 1,357<br>42,008                            | 60,802                                 | 37,246<br>301,517                                      |  | 1,928,030                             | 939,160  | 1,134,928   | 90,2<br>951.7                              |
| Rubber products; plastics footwear, hose and betting Miscellaneous plastics products   | 73,645<br>38,754                                  | 47,415<br>39,660                               | 9,914<br>32,094                            | 294,442                                | 267,972<br>33,544                                      |  | 16,119,602                            | 7,376,850  | 9,717,205<br>4,599,845  | 550,3                                      |
| Leather and leather products   | 2,483<br>1,842                                    | 11,227<br>7,997                                | 6,109<br>3,034                             | 232,849                                | 113,401<br>98,238                                      | 112,060                                | 5,968,568                             | 2,807,908  | 1,691,222   | 139,4                                      |
| classified   | *652  | 3,230  | 5,075                                      | 43,401                                 | 15,163   | 13,940                                 | 1,450,362                             | 623,611  | 440,362   | 39,2                                       |

Footnotes at end of table. See text for "Explenation of Terms" and "Description of the Sample and Limitations of the Data"

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

| The rigoral are assimilated based on earlipses.  |                     |                      |                   |                      | <del></del>            |                        |                            | *                         |                            |                         |
|--|---------------------|----------------------|-------------------|----------------------|------------------------|------------------------|----------------------------|---------------------------|----------------------------|-------------------------|
|  |                     |                      |                   |                      | Distribut              |                        |                            |                           |                            |                         |
|  | Foreign             | Investment           | Jobs              | Totel                | stockholde<br>in own   |                        | Total                      | Net                       | Depreciable                | Depreciation            |
| Minor industry   | tax<br>credit       | credit               | credit            | efter credits        | Ali                    | Returns                | essets                     | worth                     | essets                     | deduction               |
|  |                     |                      |                   |                      | returns                | with net<br>income     |                            |                           |                            |                         |
|  | (11)                | (12)                 | (13)              | (14)                 | (15)                   | (16)                   | (17)                       | (18)                      | (19)                       | (20)                    |
|  |                     |                      |                   |                      |                        |                        |                            |                           |                            |                         |
| Manufacturing — Continued  |                     |                      |                   |                      |                        |                        |                            |                           |                            |                         |
| Stone, clay, and glass products  | 114,947<br>34,982   | 215,075<br>60,253    | 37,784<br>3,741   | 1,017,991<br>252,656 | 526,821<br>190,403     | 523,786<br>189,653     | 30,334,655<br>9,493,164    | 14,901,207<br>4,879,457   | 22,576,975<br>7,071,847    | 1,594,823<br>539,560    |
| Gless products<br>Cement, hydraulic  | 3,284               | 33,457               | 927               | 97,892               | 77,992                 | 76,319                 | 3,938,890                  | 1,873,231                 | 3,481,037                  | 172,867                 |
| Concrete, gypsum, and plester products   | 6,821<br>69,859     | 64,416<br>56,950     | 19,612<br>13,504  | 351,522<br>315,921   | 102,721<br>155,705     | 102,279<br>155,535     | 8,757,413<br>8,145,187     | 4,001,590<br>4,146,928    | 6,821,830<br>5,202,261     | 526,906<br>355,488      |
| Other nonmetallic mineral products  Primary metal industries                           | 323,530             | 336,506              | 32,349            | 1,320,339            | 1,339,748              | 1,110,651              | 102,484,550                | 43,998,054                | 71,092,150                 | 4,065,230               |
| Ferrous metal industries, miscellaneous  | 1                   |                      |                   |                      |                        |                        | 1                          |                           |                            |                         |
| primary metal products Nonferrous metal industries                                     | 71,974<br>251,556   | 217,253<br>119,253   | 20,222<br>12,127  | 873,506<br>446,832   | 751,390<br>588,359     | 574,927<br>535,724     | 53,197,588<br>49,286,961   | 24,050,833<br>19,947,221  | 48,822,299<br>22,269,851   | 2,769,565<br>1,295,665  |
| Fabricated metal products  | 197,825             | 223,986              | 160,088           | 2,042,808            | 949,193                | 919,831                | 59,321,142                 | 27,626,491                | 28,220,353                 | 2,157,673               |
| Metal cans and shipping containers   | 35,682              | 30,225               | 1,697             | 153,148              | 175,190                | 174,641                | 7,498,607                  | 3,596,057                 | 4,145,291                  | 318,594                 |
| Cutlery, hand tools, and hardware, screw<br>machine products, bolts, and similar       |                     |                      |                   |                      |                        |                        |                            |                           |                            |                         |
| products   | 53,444              | 29,952               | 19,076            | 353,045              | 190,208                | 186,715                | 6,956,970                  | 3,648,066                 | 3,405,150                  | 279,210                 |
| Plumbing and heating, except electric end<br>warm air                                  | 35,126              | 11,180               | 4,735             | 180,707              | 77,224                 | 77,205                 | 4,002,638                  | 2,006,299                 | 1,768,853                  | 127,437                 |
| Fabricated structural metal products   | 36,823              | 47,559               | 39,466            | 420,445              | 189,256                | 182,565                | 16,075,250                 | 6,750,509                 | 6,530,253                  | 458,035                 |
| Metal forgings and stampings<br>Coating, engraving, and allied services                | 4,678<br>84         | 31,181<br>11,765     | 20,663<br>10,656  | 254,246<br>76,137    | 80,683<br>44,574       | 79,846<br>31,956       | 6,198,917<br>2,513,198     | 2,914,357<br>1,141,618    | 3,724,488<br>1,406,073     | 279,031<br>117,626      |
| Ordnance and accessories, except vehicles  |                     |                      |                   |                      |                        |                        |                            |                           |                            |                         |
| and guided missiles Miscellaneous fabricated metal products                            | 761<br>31,226       | 2,160<br>59,965      | *1,205<br>62,589  | 37,564<br>567,515    | *13,179<br>178,878     | *12,888<br>174,015     | 576,518<br>15,499,044      | 324,728<br>7,244,855      | 316,604<br>6,923,641       | 23,279<br>554,461       |
| Machinery, except electrical   | 1,914,522           | 485,390              | 112,753           | 4,389,754            | 3,580,771              | 3,561,909              | 121,529,849                | 55,840,038                | 51,519,865                 | 4,775,569               |
| Farm machinery .   | 14,700              | 26,008               | 5,835             | 302,077              | 125,497                | 124,133                | 11,712,372                 | 3,982,935                 | 3,123,941                  | 265,937                 |
| Construction and related machinery<br>Metalworking machinery                           | 144,900<br>21,008   | 127,955<br>40,059    | 18,511<br>25,460  | 1,094,179<br>327,175 | 607,512<br>128,678     | 607,105<br>126,860     | 24,552,830<br>7,676,522    | 10.980,158<br>3,798,652   | 10,905,532<br>4,084,139    | 920,479<br>312,783      |
| Special industry machinery   | 56,414              | 22,542<br>39,808     | 18,462            | 253,220              | 121,323                | 117,411<br>246,441     | 8,275,245                  | 3,773,378                 | 2,945,512<br>4,938,620     | 248,004                 |
| General industrial machinery Office, computing, and accounting machines                | 57,448<br>1,595,337 | 186,505              | 15,557<br>6,222   | 435,756<br>1,569,938 | 248,060<br>2,180,449   | 2,179,034              | 11,916,406<br>47,383,238   | 5,457,890<br>23,257,810   | 21,079,281                 | 402,541<br>2,283,086    |
| Other machinery, except electrical   | 24,716              | 40,512               | 22,707            | 407,409              | 169,252                | 160,924                | 10,013,237                 | 4,589,216                 | 4,442,840                  | 342,741                 |
| Electrical and electronic equipment<br>Household appliances                            | 724,615<br>64,950   | 428,761<br>15,217    | 97,880<br>3,330   | 2,796,371<br>330,002 | 2,330,689<br>239,866   | 2,297,269<br>238,801   | 110,596,932<br>8,490,990   | 43,308,934<br>4,198,321   | 39,714,007<br>2,935,557    | 3,952,345<br>226,249    |
| Radio, television, and communication   |                     |                      |                   |                      |                        |                        |                            |                           |                            |                         |
| equipment Electronic components and accessories  | 279,972<br>99,765   | 95,160<br>89,581     | 14,446<br>47,214  |                      | 634,168<br>260,739     | 631,765<br>240,210     | 30,686,600<br>22,724,529   | 10,563,078<br>9,941,003   | 8,436,828<br>7,640,017     | 1,172,929<br>757,237    |
| Other electrical equipment   | 279,929             | 228,804              | 32,890            | 1,379,685            | 1,195,916              | 1,186,493              | 48,694,814                 | 18,606,532                | 20,701,606                 | 1,795,931               |
| Motor vehicles and equipment   | 1,037,232           | 539,124              | 23,126            | 3,895,705            | 2,745,987              | 2,677,581<br>609,506   | 117,934,444                | 40,380,918                | 45,097,210                 | 4,793,306<br>1,108,040  |
| Transportation equipment, except motor vehicles<br>Aircraft, guided missiles and parts | 150,742<br>146,192  | 83,056<br>52,173     | 23,635<br>5,588   | 672,665<br>466,941   | 789,916<br>579,623     | 402,256                | 41,825,562<br>32,369,032   | 15,406,768<br>11,333,039  | 17,274,443<br>13,477,629   | 820,995                 |
| Ship and boat building and repairing   | *112                | 10,552               | 9,624             | 69,348               | 138,732                | 138,372                | 5,135,922                  | 2,309,671                 | 1,392,730                  | 108,985                 |
| Other transportation equipment, except motor vehicles                                  | 4,439               | 20,332               | 8,423             | 136,375              | 71,561                 | 68,879                 | 4,320,608                  | 1,764,059                 | 2,404,084                  | 178,061                 |
| Instruments and related products   | 255,019             | 89,003               | 23,758            | 1,164,738            | 723,293                | 716,327                | 23,398,244                 | 12,856,929                | 11,046,422                 | 887,772                 |
| Scientific instruments and measuring devices,<br>watches and clocks                    | 38,667              | 26,618               | 11,611            | 355,521              | 118,314                | 116,975                | 8,723,154                  | 4,109,138                 | 2,985,329                  | 236,562                 |
| Optical, medical, and ophthalmic goods   | 108,843             | 23,451               | 10,679            | 249,955              | 187,535                | 187,343                | 7,584,569                  | 4,088,457                 | 2,830,872                  | 249.696                 |
| Photographic equipment and supplies .<br>Miscellaneous manufacturing and manufacturing | *107,509            | 38,935               | 1,468             | 559,261              | 417,443                | 412,009                | 7,090,521                  | 4,659,333                 | 5,230,221                  | 401,514                 |
| not allocable  | 41,903              | 44,349               | 34,576            | 514,955              | 208,324                | **                     | 16,353,400                 | 7,292,917                 | 5,604,848                  | 477,018                 |
| Transportation and public utilities  | 222,436             | 4,765,971            | 123,751           | 5,256,704            | 13,666,472             | 13,002,450             | 597,721,008                | 241,160,442               | 569,615,144                | 30,287,913              |
| Transportation   | 113,735             | 1,202,231            | 94,073            | 1,270,525            | 1,436,434              | 1,413,448              | 140,980,182                | 50,369,919<br>21,898,303  | 113,380,700<br>44,433,603  | 7,454,491<br>1,712,573  |
| Local and interurban passenger transit   | 8,196               | 355,650<br>13,161    | 1,238<br>6,511    | 234,615<br>26,409    | 593,163<br>13,304      | 585,436<br>13,144      | 54,344,793<br>1,869,792    | 615,609                   | 1,765,193                  | 195,572                 |
| Trucking and warehousing .   | 14,525              | 197,442              | 61,260            | 490,615              | 249,100                | 238,492                | 27,372,017                 | 10,943,250                | 20,993,313                 | 2,362,776               |
| Water transportation<br>Transportation by air  | 9,098<br>70,988     | 33,967<br>541,080    | 8,811<br>6,889    | 98,561<br>132,060    | 74,420<br>165,878      | 71,329<br>164,850      | 11,356,203<br>27,633,129   | 2,931,382<br>9,077,310    | 7,572,188<br>25,461,372    | 493,478<br>1,783,872    |
| Pipelines, except natural gas  | *1,498              |                      | *1,261            | 183,882              | 238,542                |                        | 6,750,667                  | 1,648,113                 | 6,220,876                  | 386,745                 |
| Transportation services, not elsewhere<br>classified                                   | *9,430              | 30,045               | 8,104             | 104,383              | 102,027                | 101,654                | 11,653,581                 | 3,255,953                 | 6,934,156                  | 519,475                 |
| Communication  | 61,965              | 1,658,219            | 16,865            |                      | 4,431,805              | 4,431,343              | 162,682,751                | 71,890,817                | 157,006,035                | 11,252,026              |
| Telephone, telegraph, and other communication services                                 | *35,315             | 1,606,937            | 9.090             | 1,433,822            | 4,165,856              | 4,165,693              | 151,567,382                | 66,728,828                | 151,870,026                | 10,699,725              |
| Radio and television broadcasting .  | *26,650             | 51,282               | 7,775             | 599,500              | 265,948                | 265,650                | 11,115,369                 | 5,161,989                 | 5,136,009                  | 552,301                 |
| Electric, gas, and sanitary services<br>Electric services                              | 46,736<br>2,713     | 1,905,521<br>898,244 | 12,812<br>3,744   | 1,952,856<br>487,555 | 7,798,234<br>3,701,563 | 7,157,659<br>3,273,798 | 294,058,075<br>134,783,198 | 118,899,705<br>54,271,118 | 299,228,408<br>140,651,362 | 11,581,396<br>5,340,396 |
| Gas production and distribution  | 38,883              | 369,056              | 2,974             | 904,090              | 1,427,741              | 1,409,295              | 67,332,803                 | 25,384,188                | 60,173,221                 | 2,532,190               |
| Combination utility services Water supply and other sanitary services                  | *3,230<br>1,909     | 596,894<br>41,328    | 2,175<br>3,919    | 468,241<br>92,970    | 2,593,427<br>75,502    | 2,399,237<br>75,329    | 85,228,312<br>6,713,762    | 36,753,342<br>2,491,057   | 92,033,482<br>6,370,343    | 3,346,186<br>362,624    |
| Wholesale and retail trade   | 594,197             | 1,087,793            | 860,923           |                      |                        | 7,050,481              | 486,146,204                | 172,397,596               | 145,203,300                | 13,268,846              |
| Wholesale trade  | 478,029             | 432,258              | 345,315           |                      | 4,533,924              | 4,400,621              | 252,600,616                | 90,854,331                | 54,178,281                 | 5,292,984               |
| Groceries and related products   | 1,271               | 57,347               | 36,564            | 457,777              | 212,086                | 209,807                | 22,887,721                 | 6,955,831                 | 7,380,629                  | 708,282                 |
| Machinery, equipment, and supplies Miscellaneous wholesale trade                       | 16,403<br>460,354   | 88,651<br>286,259    | 71,501<br>237,250 | 921,293<br>3,341,173 | 1,380,795<br>2,941,044 |                        | 41,445,155<br>188,267,740  | 16,346,155<br>67,552,344  | 8,169,872<br>38,627,980    | 1,073,587<br>3,511,115  |
| Motor vehicles and automotive equipment  | 4,037               | 20,543               | 30,030            |                      |                        |                        | 17,517,319                 | 6,838,695                 | 3,092,788                  | 293,543                 |
| Furniture and home furnishings<br>Lumber and construction materials                    | *709                |                      | 7,948<br>26,693   | 44,824               | 10,630                 | 10,559                 | 2,339,070                  | 731,933                   | 391,824                    | 42,238<br>213,287       |
| Sporting, recreational, photographic, and  | 23                  |                      | 20,093            | 303,641              | 102,867                | 102,142                | 9,535,829                  | 3,361,277                 | 2,318,924                  |                         |
| hobby goods, toys, and supplies<br>Metals and minerals, except petroleum and           | 193                 | 2,013                | 3,687             | 41,895               | 15,314                 | 13,914                 | 2,249,038                  | 621,533                   | 229,646                    | 25,293                  |
| scrap  | 7,302               | 29,635               | 15,124            |                      |                        | 152,525                | 15,710,033                 | 4,320,745                 |                            | 242,384                 |
| Electrical goods   | 4,068               | 14,472               | 22,311            | 317,506              | 475,414                | 460,044                | 14,057,257                 | 5,892,394                 | 1,683,620                  | 182,527                 |
| Hardware, plumbing, and heating equipment<br>and supplies                              | *830                | 15,490               | 19,663            | 233,614              | 76,872                 | 75,337                 | 9,925,444                  | 3,918,706                 | 1,775,216                  | 169,537                 |
| Other durable goods  | 2,799               | 31,937               | 33,026            | 423,567              | 354,489                | 353,439                | 21,395,504                 | 7,177,553                 | 3,443,026                  | 360,633                 |
| Paper and paper products Drugs, drug proprietaries, and druggists'                     | *4,068              | 5,357                | 7,387             | 76,783               | 63,383                 | 82,565                 | 3,805,815                  | 1,575,638                 | 767,270                    | 79,677                  |
| sundries   | *161                | 4,587                | 4,262             | 55,867               | 76,752                 | 76,432                 | 2,842,298                  | 1,138,258                 | 466,983                    | 47,306                  |
| Apparel, piece goods, and notions<br>Farm-product raw materials                        | 6,031<br>16,872     | 6,843<br>37,100      | 9,933<br>5,506    |                      | 62,950<br>211,480      | 62,670,<br>203,571     | 8,907,661<br>21,893,647    | 2,414,985<br>6,977,695    | 806,855<br>7,418,138       | 90,101<br>516,490       |
| Chemicals and allied products  | *5,904              | 7,856                | 3,930             | 84,122               | 373,600                | 366,704                | 6,552,027                  | 3,753,577                 | 1,059,508                  | 103,534                 |
| Petroleum and petroleum products<br>Alcoholic beverages                                | 391,333<br>735      | 42,413<br>13,245     | 11,240<br>14,527  | 262,881<br>235,413   | 118,511<br>151,726     | 95,816<br>144,257      | 26,927,786<br>6,024,258    | 10,627,974<br>2,482,644   |                            |                         |
| Miscellaneous nondurable goods, wholesale  | 1                   | i i                  |                   |                      |                        | İ                      |                            |                           |                            |                         |
| trade not allocable  | 15,291              | 29,420               | 21,984            | 263,305              | 225,565                | 219,946                | 16,584,754                 | 5,718,736                 | 4,492,363                  | 403,085                 |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   | Foreign          | Investment         | Jobs              | Total                       | stockholders except<br>in own stock |                               | Total                     | Net                      | Depreciable                      | Depreciation         |
|---|------------------|--------------------|-------------------|-----------------------------|-------------------------------------|-------------------------------|---------------------------|--------------------------|----------------------------------|----------------------|
| Minor industry  | tax<br>credit    | credit             | credit            | income tax<br>after credits | All<br>returns                      | Returns<br>with net<br>income | essets                    | worth                    | assets                           | deduction            |
|   | (11)             | (12)               | (13)              | (14)                        | (15)                                | (16)                          | (17)                      | (18)                     | (19)                             | (20)                 |
| holesale and retall trade — Continued   |                  |                    |                   |                             |                                     |                               |                           |                          |                                  |                      |
| Retail trade  | 116,169          | 654,949            | 515,214           | 5,191,527                   | 2,735,592                           | 2,646,874                     | 233,287,520               | 81,464,137               | 90,915,574                       | 7,962,11             |
| Building materials, garden supplies, and mobile home dealers  | 54               | 35,862             | 51,673            | 508,223                     | 121,799                             | 119,606                       | 17,128,477                | 7,098,198                | 4,966,192                        | 437,68               |
| Building meterials dealers<br>Herdware stores   | 54               | 26,823<br>4,726    | 34,392<br>10,034  | 421,860<br>60,619           | 99,517<br>15,321                    | 97,989<br>14,987              | 11,733,681<br>2,874,942   | 5,271,317<br>1,287,147   | 3,577, <del>566</del><br>702,046 | 307,82<br>62,90      |
| Garden supplies and mobile home dealers   | -1               | 4,313              | 7,247             | 25,745                      | 6,961                               | 6,630                         | 2,519,853                 | 539,734                  | 706,581                          | 66,94                |
| General merchandise stores  | 72,361<br>23,771 | 153,018<br>139,615 | 18,053<br>52,617  | 1,342,251<br>800,508        | 1,082,602<br>372,745                | 1,075,972<br>371,943          | 57,343,413<br>28,073,094  | 22,360,712<br>9,996,966  | 20,310,969<br>17,241,945         | 1,407,02<br>1,385,58 |
| Food stores Grocery stores  | 23,771           | 135,660            | 49,944            | 779,472                     | 361,331                             | 360,529                       | 26,893,598                | 9,638,679                | 16,400,910                       | 1,306,83             |
| Other food stores .  Automotive dealers and service stations  | <br>26           | 3,955<br>75,615    | 2,673<br>123,225  | 21,036<br>573,288           | 11,413<br>170,977                   | 11,413<br>167,178             | 1,179,496<br>47,336,665   | 358,287<br>11,783,421    | 841,035<br>12,038,202            | 78,74<br>1,404,45    |
| Motor vehicle dealers   | 24               | 48,375             | 92,218            | 406,011                     | 104,948                             | 102,608                       | 35,668,229                | 8,075,508                | 8,060,725                        | 1,002,93             |
| Gasoline service stations Other automotive dealers  |                  | 12,700<br>14,541   | 9,813<br>21,194   | 65,615<br>101,661           | 22,124<br>43,906                    | 21,508<br>43,063              | 4,271,799<br>7,396,636    | 1,569,229<br>2,138,684   | 2,129,076<br>1,848,401           | 193,10<br>208,39     |
| Apparel and accessory stores  | *100             | 25,767             | 37,661            | 467,745                     | 244,551                             | 234,049                       | 12,564,831                | 5,877,823                | 3,593,544                        | 334,6                |
| Furniture and home furnishings stores Eating end drinking places  | 21<br>6,828      | 13,670<br>102,219  | 29,469<br>110,738 | 248,815<br>347,548          | 68,777<br>236,995                   | 67,959<br>225,859             | 11,511,337<br>20,365,980  | 4,190,123<br>5,783,497   | 2,668,375<br>16,386,277          | 262,75<br>1,434,28   |
| Miscellaneous retail stores   | 13,006           | 109,182            | 91,778            | 903,149<br>252,033          | 437,146<br>109,472                  | 384,309<br>106,646            | 38,963,723<br>6,913,185   | 14,373,396<br>3,095,754  | 13,690,070<br>2,423,016          | 1,295,61<br>189,79   |
| Drug stores end proprietary stores<br>Liquor stores   | 1,072<br>—       | 16,576<br>3,165    | 11,792<br>2,209   | 22,028                      | 35,860                              | 10,240                        | 2,164,776                 | 494,609                  | 854,034                          | 69,8                 |
| Other retail stores   | 11,934           | 89,441             | 77,778<br>*394    | 629,089                     | 291,815<br>*2,986                   | 267,422<br>*2,986             | 29,885,762<br>258,068     | 10,783,033<br>79,128     | 10,413,020<br>109,444            | 1,036,0              |
| Wholesale and retail trade not allocable  | 1,103,998        | 586<br>695,842     | 204,232           | 1,830<br>9,908,261          | 13,599,824                          | 12,811,373                    |                           | 365,539,650              | 125,555,463                      | 9,349,0              |
| hance, insurance, and real eatate   | 767,374          | 357,311            | 78,764            | 1,829,535                   | 3,280,342                           | 3,074,724                     | 1,725,421,986             | 119,217,841              | 31,432,741                       | 3,627,6              |
| Mutual savings banks  | 107<br>751,207   | 5,761<br>283,430   | 4,108<br>23,159   | 183,987<br>830,525          | 2,322,436                           | 2,220,985                     | 155,000,387               | 8,129,322<br>78,972,623  | 1,740,562<br>20,171,762          | 110,4<br>2,738,1     |
| Benk holding companies Benks, except mutual savings benks and   | 16,060           | 68,120             | 51,496            | 815,023                     | 957,906                             | 853,740                       |                           | 32,115,896               | 9,520,417                        | 779,3                |
| bank holding companies  | 42,742           | 69,446             | 30,107            | 1,901,721                   | 862,474                             | 730,956                       |                           | 33,040,386               | 12,923,473                       | 914,6                |
| Credit agencies other than banks<br>Sevings and loan essociations .   | 24               | 18,839             | 19,146            | 1,260,188                   | 180,915                             | 179,665                       | 495,664,652               | 16,543,721               | 7,535,428                        | 399,1                |
| Personal credit institutions Business credit institutions   | 17,930<br>*2,708 | 36,634<br>5,927    | 2,079<br>350      | 192,147<br>133,504          | 248,818<br>20,600                   | 248,596<br>20,564             | 33,039,511<br>15,042,192  | 4,632,350<br>2,070,681   | 2,580,441<br>202,698             | 311,6<br>60,3        |
| Other credit agencies, finance not allocable  | 22,079           | 8,046              | 8,532             | 315,882                     | 412,141                             | 282,131                       | 96,660,900                | 9,793,633                | 2,604,906                        | 143,4                |
| Security, commodity brokers and services Security brokers, dealers, and flotation                                       | 4,790            | 21,099             | 8,328             | 236,091                     | 173,183                             | 163,330                       | 55,232,583                | 5,267,490                | 1,008,229                        | 143,2                |
| companies .   | 4,668            | 18,869             | 6,423             | 188,369                     | 152,471                             | 144,615                       | 51,675,040                | 4,360,683                | 717,598                          | 117,1                |
| Commodity contracts brokers and dealers, secunty and commodity exchanges; and ellied services                           | •122             | 2,229              | 1,905             | 47,722                      | 20,713                              | 18,715                        | 3,557,543                 | 906,806                  | 290,631                          | 26,0                 |
| Insurance   | 221,016          | 158,564            | 23,131            | 4,091,592                   | 2,965,359                           | 2,923,136                     |                           | 86,487,956               | 10,339,788                       | 1,468,4              |
| Life insurance  | 82,625           | 66,656             | 5,316             | 2,772,714                   | 1,072,088                           | 1,056,372                     |                           | 30,741,374               | 3,184,028<br>667,177             | 669,1<br>121,6       |
| certain fire or flood insurance companies   | 7,841<br>130,550 | 18,640<br>73,268   | 5,279             | 409,450<br>909,428          | 1,893,271                           | 1,866,763                     | 42,175,544<br>153,216,913 | 11,825,683<br>43,920,900 | 6,488,582                        | 677.7                |
| Other insurance compenies Insurance egents, brokers, and service  | 11,867           | 14.842             | 12,536<br>19,508  | 341,847                     | 279,941                             | 272,214                       |                           | 3,843,432                | 1,428,577                        | 189,8                |
| Real estate.  | 4,742<br>4,051   | 63,543             | 39,545            | 1,164,100<br>625,203        | 859,864<br>445,626                  | 770,764<br>404,763            | 114,228,660<br>62,676,723 | 26,869,749<br>16,801,101 | 63,075,539<br>50,434,890         | 2,784,6<br>2,094,9   |
| Real estate operators and lessors of buildings<br>Lessors of mining, oil, end similar property                          | 136              | 32,180<br>1,271    | 7,677<br>*7       | 20,396                      | 25,255                              | 25,255                        | 686,629                   |                          | 471,929                          | 23,8                 |
| Lessors of reilroad property, and of real property, not elsewhere classified  | *111             | 2,241              | *134              | 20,389                      | 16,295                              | 16,071                        | 2,425,371                 | 1,040,961                | 997,856                          | 52,4                 |
| Condominium management and cooperative  | _                | *35                | •6                | 738                         | *2,155                              | *2,155                        | 2,655,840                 | 745,350                  | 2,456,678                        | 58,2                 |
| housing associetions  | *361             | 10,200             | 8,312             | 316,908                     | 174,319                             | 165,412                       |                           | 4,584,749                | 4,122,942                        |                      |
| Other real estate   | *82              | 17,614             | 23,410            | 1                           | 196,215                             | 157,109                       | l                         | 3,417,493                | 4,591,244                        |                      |
| Holding and other investment companies, except bank holding companies   | 51,466           | 11,037             | 4,849             | 1                           | 5,178,661                           | 4,876,249                     | 116,649,022               | 90,812,795               | 5,347,118                        | ľ                    |
| Regulated investment companies Real estate investment trusts.   | _                | _                  | _                 | *15<br>39                   | 3,973,347<br>152,197                | 3,809,251<br>94,564           | 70,706,248<br>7,793,943   | 67,542,075<br>2,629,291  | 3,018<br>2,804                   |                      |
| Small business investment companies .   | _                | *110               | *66               | 7,643                       | *10,059                             | *9,212                        | 837,415                   | 366,127                  | 46,610                           | 1,7                  |
| Other holding and investment companies, except bank holding companies   | 51,466           | 10,928             | 4,782             | 335,677                     | 1,043,057                           | 963,222                       | 37,311,415                | 20,275,302               | 2,493,235                        | 131,4                |
| ervices   | 140,459          | 500,305            | 386,149           | 2,158,326                   | 1,490,937                           | 1,412,812                     |                           |                          |                                  |                      |
| Hotels and other lodging places   | *6,100<br>*6,658 | 36,165<br>22,528   | 20,077<br>18,651  | 272,963<br>129,660          | 131,431<br>105,852                  | 126,107<br>105,451            | 16,302,224<br>6,319,852   | 4,019,000<br>2,658,822   |                                  | 798,8<br>479.0       |
| Personal services  Business services  | 60,653           | 165,053            | 144,737           |                             |                                     |                               | 40,914,190                | 11,849,333               | 20,765,229                       | 2,755,8              |
| Advertising   | 31,674<br>28,980 | 15,026<br>150,028  | 15,505<br>129,232 | 162,891<br>575,340          | 68,324<br>334,215                   | 63,414<br>315,577             | 5,683,986<br>35,230,204   | 1,704,927<br>10,144,406  | 1,630,142<br>19,135,087          | 161,0<br>2,594,2     |
| Business services, except advertising Auto repair, miscellaneous repair services  | *54              | 55,571             | 38,873            |                             | 91,292                              | 73.962                        | 16,504,154                | 3,758,982                | 14,664,584                       | 2,623,               |
| Auto repair and services  | 54               | 47,040             | 21,826<br>17,047  |                             | 60,359<br>30,933                    | 46,788<br>27,174              | 14,556,707<br>1,947,447   | 2,942,666<br>816,316     |                                  | 2,514,<br>108,       |
| Miscellaneous repair services Amusement and recreation services   | 48,138           | 8,531<br>110,525   | 29,979            |                             |                                     | 280,086                       |                           | 7,006,297                |                                  |                      |
| Motion picture production, distribution, and  | 44,441           | 71,130             | 4,823             |                             |                                     | 115,767                       | 9,733,783                 | 2,636,984                | 2,506,786                        | 1,213,               |
| services Motion picture theaters  | *15              | 8,937              | 5,435             | 45,612                      | 16,552                              | 16,253                        | 2,018,780                 | 763,213                  | 1,711,089                        | -112,                |
| Amusement and recreation services, except motion pictures :   | *3,683           | 30,458             | 19,721            | 235,806                     | 161,791                             | 148,067                       | 11,198,287                | 3,606,100                | 10,010,600                       | 696,                 |
| Other services  | 18,856           | 110,463            | 133,832           | 491,680                     | 464,525                             | 448,215                       | 31,387,863                | 9,537,833                | 18,615,432                       | 1,674,               |
| Offices of physicians, including osteopathic physicians   | _                | 24,759             | 19,970            | 76,729                      | 11,723                              | 10,500                        | 3,583,496                 | 1,551,920                | 2,625,872                        | 1                    |
| Offices of dentists   | -                | 8,357              | 8,642             |                             | 9,125                               | 8,760                         |                           |                          |                                  |                      |
| Offices of other health practitioners  Nursing and personal care facilities   | _                | 621<br>7,582       | *656<br>20,705    | 41,553                      | 56,780                              | 56,178                        | 5,034,743                 | 631,535                  | 4,049,877                        | 214.                 |
| Hospitals<br>Medical laboratories   | 3,627            | 14,738<br>2,272    | 2,881<br>1,581    | 39,789                      | 108,331<br>3,890                    |                               |                           | 1,253,630<br>260,668     | 2,617,055<br>304,261             | 164,                 |
| Other medical services  | Ξ                | 6,739              | 6,865             | 39,049                      | 19,362                              | 19,362                        | 1,706,275                 | 517,626                  | 904,198                          | 85                   |
| Legal services  | -<br>1,519       | 7,103<br>4,775     | 8,568<br>10,170   | 12,540<br>35,343            |                                     |                               | 1,015,774<br>1,474,861    | 334,086<br>461,280       |                                  |                      |
| Educational services<br>Social services   | _                | *164               | *427              | 1,809                       | *2,565                              | *2,562                        | 239,052                   | 60,702                   | 141,270                          | l 9.                 |
| Membership organizations  | *140<br>10,326   | 1,184<br>13,375    | 1,567<br>36,038   |                             |                                     |                               |                           | 557,407<br>1,715,303     |                                  |                      |
| Architectural and engineering services  |                  | ,                  | 55,550            | ,555                        | 1                                   |                               | 1                         |                          |                                  |                      |
| Architectural and engineering services<br>Accounting, auditing, and bookkeeping   | _                | 1.309              | 3.215             | 7,866                       | 21,025                              | 19,817                        | 449,767                   | 132,357                  | 223,549                          | 31,                  |
| Architectural and engineering services Accounting, auditing, and bookkeeping services Miscellaneous services (including | *3,243           | 1,309<br>17,486    | 3,215<br>12,546   |                             |                                     |                               | ļ.                        |                          | 1                                | 1                    |

Footnotes at end of table. See text for "Explenation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   | Number of returns Total receipts |                         |              |                               | riation (Percent)    |                              |                      |                  |                             |                        |
|---|----------------------------------|-------------------------|--------------|-------------------------------|----------------------|------------------------------|----------------------|------------------|-----------------------------|------------------------|
| item  | Total                            | With net income         | All          | Returns<br>with net<br>income | Business<br>receipts | Cost of sales end operations | Net<br>income        | Deficit          | Income<br>subject<br>to tax | Total<br>income<br>tax |
|   | (21)                             | (22)                    | (23)         | (24)                          | . (25)               | (26)                         | (27)                 | (28)             | (29)                        | (30)                   |
| Fatal saturas of active corporations  | 0.16                             | 0.52                    | 0.16         | 0.17                          | 0.18                 | 0.21                         | 0.11                 | 1.06             | 0.12                        | 0.1                    |
| Fotal returns of active corporations  | 3.49                             | 4.24                    | 2.86         | 3.26                          | 2.97                 | 3.43                         | 3.05                 | 7.09             | 3.40                        | 3.4                    |
| Agricultural production   | 3.79                             | 4.56                    | 3.13         | 3.54                          | 3.25                 | 3.76                         | 3 30                 | 7.81             | 3.66                        | 3.5                    |
| Agricultural services (excapt veterinarians),                                       | 7.00                             |                         |              | 7.00                          | 7.10                 | 9.24                         | 7.04                 | 10.00            |                             |                        |
| forestry, fishing, hunting, and trapping  | 7.83                             | 9.60                    | 7.00         | 7.89                          | 7.12                 | 8.24                         | 7.94                 | 16 02            | 8.80                        | 9.1                    |
| Mining  | 6. <b>95</b><br>30 44            | 7.27<br>40.28           | 0.74<br>0.64 | 0.77<br>0.80                  | 0. <b>76</b><br>0.67 | 1.25<br>0.62                 | 0. <b>20</b><br>1 98 | 3.01<br>7.76     | 0.17<br>1.34                | 0.1<br>1.5             |
| iron oras   | (1)                              | (5)                     | (1)          | (*)                           | (1)                  | (4)                          | (4)                  | (1)              | (1)                         | (4)                    |
| Copper, lead and zinc, gold and silver ores   | 48 47<br>38.49                   | 42.52<br>50.38          | 0.56<br>4.59 | 0.75<br>4 67                  | 0.64<br>4 60         | 0.33<br>6.02                 | 1.72<br>15.18        | 16 88<br>14 92   | 1.49<br>25 52               | 17.0                   |
| Other metal mining  | 13.64                            | 16.02                   | 3.09         | 4 26                          | 3 19                 | 3.57                         | 5.68                 | 5.55             | 5.42                        | 4                      |
| Oil and gas axtraction  | 7.68                             | 9.70                    | 0.78         | 0.79                          | 0 80                 | 1.57                         | 0 17                 | 3.96             | 0.15                        | 0                      |
| Crude petroleum, natural gas, and natural gas liquida                               | 11.29                            | 14 62                   | 0.31         | 0.28                          | 0.30                 | 0.55                         | 0.09                 | 4 03             | 0 07                        | 0.                     |
| Oil and gas field services  | 10.95                            | 12.94                   | 4.22         | 4 63                          | 4.53                 | 6.59                         | 2.64                 | 10.16            | 2.68                        | 2.                     |
| Nonmetallic minerals, except fuels  | 12.37                            | 12.15                   | 3.40         | 4.15                          | 3.43                 | 3.72                         | 5.39                 | 14.26            | 5.39                        | 5.0                    |
| Dimension, crushed, and broken stone, sand and graval                               | 13.00                            | 13.20                   | 4.61         | 4.83                          | 4 66                 | 4.96                         | 6.00                 | 22.81            | 5.91                        | 5.                     |
| Other nonmetallic minerals, except fuels  | 34.00                            | 31.07                   | 3.77         | 7.28                          | 3.77                 | 4.01                         | 12.07                | 14.91            | 13 05                       | 11                     |
| Construction  | 2.03                             | 2.44                    | 1.24         | 1.36                          | 1.26                 | 1.31                         | 1.50                 | 3.33             | 1.60                        | 1.5                    |
| General building contractors and operativa builders                                 | 3.16                             | 3.87                    | 1.96         | 2.10                          | 2.00                 | 2.07                         | 2.25                 | 4 78             | 2.38                        | 2.                     |
| Ganeral building contractors  | 3.26                             | 4.00                    | 2.08         | 2.24                          | 2.11                 | 2.19                         | 2.43                 | 5.01             | 2.57                        | 2.5                    |
| Operative builders  | 12.64                            | 14.26                   | 4.75         | 4 92                          | 4.90                 | 5.12                         | 4.73                 | 15.80            | 5.13                        | 4.                     |
| Heavy construction contractors  | 8.50<br>3.02                     | 7 09<br>3.54            | 2.31<br>2.25 | 2.55<br>2.50                  | 2.35<br>2.26         | 2.42<br>2.34                 | 2.73<br>2.85         | 8.00<br>5.73     | 2.75<br>3 16                | 2.<br>3.               |
| Plumbing, heating, and air conditioning   | 8.25                             | 7.22                    | 4.49         | 5.07                          | 4.51                 | 4.59                         | 5.84                 | 11.87            | 6.44                        | 6.                     |
| Other special trada contractors and   | 7 73                             | 8.77                    | 4.89         | 5.52                          | 4.92                 | 4.93                         | 6.89                 | 11.65            | 7.62                        | 7.                     |
| contractors not allocable.  | 3.93                             | 4 65                    | 3.09         | 3.39                          | 3.11                 | 3.26                         | 3.72                 | 7.76             | 4 13                        | 4.                     |
| Manufacturing   | 1.82                             | 2.01                    | 0.18         | 0.18                          | 0.18                 | 0.20                         | 0.17                 | 1.39             | 0.16                        | 0.                     |
| Food and kindred products   | 6.65                             | 6.82                    | 0.86         | 0 86                          | 0.87                 | 1.01                         | 0.68                 | 5.08             | 0 64                        | 0.0                    |
| Meat products   | 14.49<br>15.78                   | 14.44<br>19.12          | 2.61<br>2.24 | 2.70<br>2.15                  | 2.63<br>2.25         | 2.77<br>2.45                 | 3.25<br>1.18         | 13.45<br>20.69   | 3 19<br>1.13                | 3.<br>1.               |
| Preserved fruits and vegetables   | 26.62                            | 13.54                   | 2.18         | 2.19                          | 2.23                 | 2.76                         | 1.35                 | 29.26            | 1.26                        | 1.                     |
| Grain mill products   | 17 79                            | 19.68                   | 1.50         | 1.41                          | 1.52                 | 1.75                         | 1.05                 | 24.53            | 0.99                        | 0.                     |
| Bakary products   | 19 09<br>31.82                   | 23.34<br>33.67          | 3 79<br>3.87 | 3.54<br>6.09                  | 3 81<br>3.93         | 4 06<br>4 86                 | 4.42<br>3.24         | 24 82<br>6.56    | 4 18<br>3 16                | 3 (                    |
| Malt liquors and malt   | 23.97                            | (*)                     | 1.04         | (°)                           | 1.03                 | 1.35                         | (1)                  | 6.73             | (1)                         | (1)                    |
| Alcoholic beveragas, except malt liquors and  | 45.04                            |                         | 0.00         |                               | 0.00                 | 0.50                         |                      | 9.03             | 1                           |                        |
| malt  | 45.84<br>15.12                   | 58. <b>9</b> 3<br>13.41 | 0.68<br>2 83 | 0.91<br>2.3 <b>9</b>          | 0.90<br>2.89         | 0.50<br>3 62                 | 1.24<br>2.12         | 31.59            | 0.97<br>1.95                | 0:                     |
| Other food and kindred products   | 15.78                            | 15.74                   | 1.82         | 1.96                          | 1.84                 | 1.97                         | 2.21                 | 13.02            | 2.17                        | 1.5                    |
| Tobacco manufactures  | 43.28<br>10.53                   | 11.56                   | 0.24<br>1.83 | 1.88                          | 0.25<br>1.84         | 0.32<br>1.92                 | 1,83                 | ( <sup>4</sup> ) | 0.32<br>1.76                | 0.1                    |
| Weaving mills and textile finishing   | 24.66                            | 19.29                   | 2.09         | 2.10                          | 2.10                 | 2.13                         | 2.18                 | 18.37            | 2.26                        | 2                      |
| Knitting mills  | 19.21                            | 23.85                   | 5.44         | 5.70                          | 5.48                 | 5.75                         | 5.21                 | 8 12             | 4.82                        | 4.5                    |
| Other taxtila mill products   | 14.52<br>7.39                    | 15.91<br>8.18           | 2.94<br>2.46 | 3.08<br>2.56                  | 2.95<br>2.49         | 3.09<br>2.54                 | 2.82<br>2.36         | 16.62<br>7.38    | 2.76                        | 2.0                    |
| Man's and boys' clothing  | 14.98                            | 16.65                   | 3 66         | 3.82                          | 3.74                 | 3 82                         | 2.49                 | 13.59            | 2.25                        | 2.0                    |
| Women's and children's clothing   | 10.30                            | 11.46                   | 3 8 9        | 4 03                          | 3 9 1                | 3.97                         | 4.47                 | 11.46            | 4.40                        | 4.0                    |
| Other apparel and accessones  | 22.69                            | 23 73                   | 10.38        | 10 71                         | 10 41                | 10 70                        | 11.05                | 44 97            | 11.07                       | 10.                    |
| taxtile products, not alsewhere classified  | 15.74                            | 18 21                   | 6.77         | 7.33                          | 6.81                 | 6 92                         | 7.55                 | 13 79            | 7.71                        | 7.3                    |
| Lumber and wood products  | 7.45<br>12.03                    | 8.00                    | 1.65<br>2.34 | 1.65                          | 1.71                 | 1.83<br>2 68                 | 1.49<br>2.15         | 11.34            | 1 40                        | 1.5<br>2.5             |
| Logging, sawmills, and planing mills  | 13.36                            | 12.85<br>14.20          | 2.59         | 2.33<br>2.60                  | 2.49<br>2.65         | 2 86                         | 2 39                 | 15.73<br>28.16   | 1 87<br>2.27                | 2                      |
| Other wood products, including wood   | 10.50                            |                         |              | 4.00                          |                      |                              |                      | 10.50            |                             |                        |
| buildings and mobile homes  | 13.52<br>10 80                   | 14 73<br>12.34          | 4 26<br>3 35 | 4.32<br>3.64                  | 4 34<br>3 38         | 4.52<br>3.43                 | 4 09<br>3.38         | 19.59<br>10.65   | 4.39<br>3.44                | 3:                     |
| Paper and allied products   | 10.43                            | 11.53                   | 1.01         | 1.00                          | 1.04                 | 1.10                         | 0.78                 | 9 73             | 0.74                        | 0                      |
| Pulp, paper, and board mills Other paper products                                   | 29.72<br>11.08                   | 24.36<br>12.20          | 0 43<br>2.46 | 0.29<br>2.57                  | 0 44<br>2.50         | 0.51<br>2.73                 | 0.14<br>1.56         | 16.09<br>12.05   | 0.13<br>1.51                | 0.<br>1.               |
| Printing and publishing   | 5.55                             | 6.36                    | 1.44         | 1.47                          | 1.47                 | 1.58                         | 1.21                 | 8.77             | 1.18                        | 1.                     |
| Newspapers  | 13.47                            | 14 96                   | 1.77         | 1.73                          | 1.81                 | 2.02                         | 1.30                 | 20.95            | 1 18                        | i.                     |
| Periodicals   | 18.42                            | 19.84                   | 3.87         | 4.05                          | 3 94                 | 4 36                         | 3.62                 | 17.96            | 3.46                        | 3.                     |
| publishing  | 16.38                            | 20.54                   | 2.22         | 2.20                          | 2.29                 | 2.49                         | 1.67                 | 19.46            | 1.52                        | 1.3                    |
| Commercial and other printing and printing trade services                           | 7.17                             | 8.07                    | 3.13         | 3.30                          | 3.15                 | 3.18                         | 3.77                 | 13,32            | 3.88                        | 3.                     |
| Chemicels and allied products   | 8.93                             | 9.79                    | 0.49         | 0.48                          | 0.51                 | 0.58                         | 0.34                 | 3.75             | 0.32                        | 0.                     |
| Industrial chemicals, plastics metarials and  |                                  |                         | 1            |                               |                      |                              | 1                    |                  |                             |                        |
| synthetics  | 14.41<br>30.46                   | 15.44<br>35.49          | 0.70<br>0.56 | 0.63<br>0.47                  | 0.72<br>0.58         | 0.88<br>0.74                 | 0.54<br>0.28         | 6 73<br>5.83     | 0.52<br>0.26                | 0.<br>0.               |
| Soap, cleaners, and toilat goods  | 25.77                            | 29.62                   | 1.03         | 0.97                          | 1.06                 | 1,17                         | 0.58                 | 12.56            | 0.52                        | 0.                     |
| Paints and allied products  | 21.80                            | 23.49                   | 4.81         | 6.05                          | 4.63                 | 4.69                         | 6.51                 | 13.75            | 6.47                        | 6.                     |
| Agricultural and other chamicel producta  Petrolaum (including integrated) and coal | 17.37                            | 16.91                   | 1.77         | 2.12                          | 1.82                 | 1.96                         | 2 06                 | 7.02             | 1.88                        | 1.                     |
| products  | 28.08                            | 31.17                   | 0.10         | 0.10                          | 0.10                 | 0.11                         | 0 08                 | 4.06             | 0.08                        | 0.                     |
| Petroleum refining (including integrated)   | 29.34                            | 33.74                   | 0.08         | 0 08                          | 0.08                 | 0.09                         | 0.05                 | 4.05             | 0.04                        | Ö.                     |
| Patroleum and coal products, not alsewhera classified                               | 32.80                            | 40.10                   | 8.39         | 8.65                          | 8.42                 | 8.82                         | 8.90                 | 18.60            | 7.65                        | 7.                     |
| Rubber and miscellaneous plastica products  | 9.05                             | 9.90                    | 1.50         | 1.51                          | 1.52                 | 1.57                         | 2.32                 | 11.63            | 2.32                        | 2                      |
| Rubber products, plastics footwear, hose and  |                                  |                         |              |                               |                      |                              |                      | - 1              |                             |                        |
| belting   | 20.62                            | 21.35<br>11.10          | 0.99<br>3.75 | 0.97<br>4.11                  | 1.01<br>3.79         | 1.05<br>3.95                 | 1.95<br>4.21         | 23.52<br>12.82   | 1.93<br>4.31                | 1.<br>4                |
| MISCAURDAQUE DISSUES PRODUCTS   |                                  | 11.10                   | 3.75         | 4.11]                         | 3/9                  | 3.93                         | 4.21                 | 12.02            | 4.0                         | 4                      |
| Miscellaneous plastics products   |                                  | 20.22                   | 3 27         | 3.85                          | 3.30                 | 3 69                         | 3.01                 | 18 82            | 3 19                        | 3                      |
| Leather and leather products  | 18.31<br>31.18                   | 20.22<br>39.27          | 3.27<br>2.79 | 3.85<br>2.92                  | 3.30<br>2.83         | 3.69<br>3.21                 | 3.01<br>2.04         | 18.82<br>21.89   | 3.19<br>2.19                | 3<br>2.                |

Footnotes at and of table. See text for "Explanation of Terma" and "Description of the Sample and Limitations of the Data."

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| All rigures are estimates based off samples—   |                |                     |                | ,                             | Coefficient of va    | ristion (Percent)    |               |                |                     |                    |
|--|----------------|---------------------|----------------|-------------------------------|----------------------|----------------------|---------------|----------------|---------------------|--------------------|
| Item   | Number o       | f returns           | Total re       | eceipts                       |                      | Cost of              |               |                | Income              | Total              |
| пен  | Total          | With net income     | All<br>returns | Returns<br>with net<br>income | 8usiness<br>receipts | sales and operations | Net<br>income | Deficit        | subject<br>to tax   | income<br>tax      |
|  | (21)           | (22)                | (23)           | (24)                          | (25)                 | (26)                 | (27)          | (28)           | (29)                | (30)               |
| Manufacturing — Continued  |                |                     |                |                               |                      |                      |               |                |                     |                    |
| Stone, clay, and glass products<br>Glass products                                    | 8 47<br>28 86  | 8 80<br>31.98       | 1 54<br>1 50   | 1 55<br>1.43                  | 1.57<br>1.55         | 1 66<br>1 66         | 1 37<br>1 57  | 7 85<br>22 81  | 1 24<br>1 59        | 1 1:<br>1 5:       |
| Cement, hydraulic  | 43 49<br>10.53 | 47 46<br>10.38      | 2 48<br>3 53   | 2.73<br>3.62                  | 2.54<br>3.58         | 2 45<br>3 80         | 1.52<br>3.29  | 0 83<br>9 34   | 1 54                | 1.2                |
| Concrete, gypsum, and plester products Other nonmetallic mineral products            | 17 00          | 17 80               | 2 93           | 2 92                          | 2 99                 | 3 12                 | 2 15          | 27 16          | 2 90<br>2 1 1       | 2 7:<br>1 9        |
| Primary metal industries Ferrous metal industries, miscellaneous                     | 11.26          | 12 25               | 0 48           | 0 54                          | 0 49                 | 0 53                 | 0 70          | 3 26           | 0 71                | 0.6                |
| primary metal products Nonferrous metal industries                                   | 14 92<br>17 06 | 16.81<br>17.82      | 0 48<br>1 00   | 0.57<br>1.02                  | 0 48<br>1 04         | 0 50<br>1 13         | 0 93<br>1 06  | 3.52<br>7.90   | 0 95<br>1.08        | 0.8i<br>1.0        |
| Febricated metal products  | 4 72           | 4 95                | 1 29           | 1.35                          | 1.30                 | 1 35                 | 1 48          | 601            | 1 50                | 1.4                |
| Metal cens and shipping containers Cutlery, hand tools, and hardwere, screw          | 36.59          | 38 48               | 1 39           | 1 33                          | 1 41                 | 1 48                 | 1 18          | 56 96          | 1 17                | 1.1                |
| machine products, bolts, and similar<br>products                                     | 14 22          | 14 68               | 3 05           | 3 15                          | 3 09                 | 3 33                 | 2 75          | 17 68          | 2 76                | 25                 |
| Plumbing and heating, except electric and warm ein                                   | 29 16          | 33 23               | 3.05           | 2.95                          | 3 10                 | 3 23                 | 2.57          | 44 97          | 2 56                | 2 4                |
| Fabricated structural metal products   | 9 12           | 9 46                | 2 41           | 2 58                          | 2 43                 | 2.42                 | 2 72          | 7 19           | 2 70                | 2 5                |
| Metal forgings and stampings Coating, engraving, and allied services                 | 13 38<br>18 01 | 13 90<br>20 13      | 4 90<br>6 27   | 5.20<br>6.32                  | 4 92<br>6 29         | 4 89<br>6 16         | 7 82<br>8 32  | 21 08<br>33 84 | 8 15<br>8 52        | 8 4<br>8 2         |
| Ordnance and accessones, except vehicles<br>and guided missiles                      | 66.41          | 69 97               | 5 96           | 6.06                          | 6 02                 | 5.15                 | 6 97          | 29 93          | 7 11                | 64                 |
| Miscellaneous fabriceted metal products  | 7 60           | 7 83                | 2 99           | 3 20                          | 3 01                 | 3 23                 | 2.84          | 11 68          | 2 84                | 2 7                |
| Machinery, except electrical Farm machinery  | 5 53<br>19 3 1 | 5 89<br>17.80       | 0 59<br>2 27   | 0 59<br>2.27                  | 0 62<br>2 35         | 0 65<br>2.56         | 0.47<br>2.34  | 4 95<br>5 15   | 0 45<br>2 31        | 0 4<br>2 0         |
| Construction and releted machinery<br>Metalworking machinery                         | 17 12<br>10 27 | 16 65<br>10.71      | 0.98<br>3.59   | 0 98<br>3 73                  | 1 01<br>3 65         | 1.05<br>3.85         | 0 90<br>3.61  | 11 69<br>16 61 | 0 85<br>3 50        | 0 8<br>3 3         |
| Special industry machinery   | 13 25<br>16 83 | 14 37<br>18 23      | 2 92<br>1 65   | 3 02<br>1.68                  | 2 99<br>1 67         | 3.03<br>1.58         | 3 55<br>2 19  | 13 67          | 3 48                | 3 2                |
| General industrial machinery Office, computing, and accounting machines              | 32.98          | 40 46               | 0.29           | 0.25                          | 0 34                 | 0 34                 | 0 16          | 18 28<br>7 20  | 2 22<br>0 15        | 2 0<br>0 1         |
| Other machinery, except electrical   | 11 62<br>7 53  | 12.45<br>8 00       | 2.37<br>0.54   | 2.45<br>0.55                  | 2 41<br>0 55         | 2.39<br>0.58         | 2.52<br>0.66  | 17.95<br>4 99  | 2 53<br>0 64        | 2.2                |
| Household appliances Radio, television, and communication                            | 37 22          | 37 69               | 0 93           | 0.93                          | 0 95                 | 0 98                 | 1 17          | 20.12          | 0 98                | 06                 |
| equipment  | 21 39          | 22.96               | 0.70           | 0 72                          | 0 73                 | 0.72                 | 1 26          | 10.76          | 1 27                | 12                 |
| Electronic components and accessories Other electrical equipment                     | 11 14<br>12.20 | 11 91<br>12.86      | 1 48<br>0 86   | 1 57<br>0 85                  | 1 52<br>0 89         | 1 49<br>0 97         | 2 06<br>0 78  | 6 38<br>13 05  | 1 99<br>0 78        | 1 8<br>0 7         |
| Motor vehicles and equipment<br>Transportation equipment, except motor vehicles      | 16 27<br>16.03 | 17 89<br>18.80      | 0 25<br>0 75   | 0 27<br>0 91                  | 0 26<br>0 78         | 0 27<br>0.84         | 0.23<br>1.03  | 3 02<br>2.81   | 0 22                | 0 2<br>1 0         |
| Aircraft, guided missiles and parts  | 16 25          | 18 39               | 0 42           | 0 48                          | 0 43                 | 0.44                 | 0 75          | 2 52           | 0 80                | 0.7                |
| Ship and boat building and repairing<br>Other transportation equipment, except motor | 28 53          | 33 09               | 4 67           | 4 92                          | 4 80                 | 4 81                 | 5 39          | 23 29          | 6 03                | 5 8                |
| vehicles   | 25 64<br>12 56 | 28 94<br>14 16      | 3 64<br>1 23   | 3 50<br>1 25                  | 3 70<br>1 26         | 3.98<br>1 44         | 4 24<br>1.00  | 32 43<br>10.41 | 4 19<br>0.94        | 39<br>08           |
| Scientific instruments and measuring devices,  | 20 30          | 1                   | 2 15           |                               |                      | 1                    |               |                |                     |                    |
| watches and clocks Optical, medical, and ophthalmic goods                            | 17 40          | 21 11<br>20 45      | 2 59           | 2 24<br>2 57                  | 2 2 1<br>2 66        | 2.27<br>3.11         | 2.64<br>2.07  | 15.31<br>20 16 | 2 60<br>1 81        | 2 4<br>1 5         |
| Photographic equipment and supplies  Miscellaneous manufacturing and manufacturing   | 34.45          | 37.15               | 1 19           | 1 27                          | 1 22                 | 1.52                 | 0.72          | 16.21          | 0 68                | 0 6                |
| not allocable  | 8 60           |                     | 2 27           | ••                            | 2 29                 | 2 44                 | ••            | 7.79           | 2 26                | 2 1                |
| Transportation and public utilities  | 3.36<br>3.89   | <b>4.13</b><br>4.79 | 0.43<br>1 04   | 0.42<br>1.08                  | 0.43<br>1.07         | 0.53<br>1.21         | 0.33<br>0.97  | 1.90<br>2.06   | <b>0.30</b><br>0.95 | 0. <b>2</b><br>0.8 |
| Railroad transportation Local and interurban passenger transit                       | 29 40<br>11 40 | 33.91<br>15.78      | 0 20<br>9.96   | 0.26<br>10.36                 | 0.21<br>10 10        | 0 21<br>11.04        | 0 81<br>11 75 | 0 11<br>21.70  | 0.82                | 0 8<br>14 1        |
| Trucking and warehousing   | 5 5 1          | 6 37                | 2 14           | 2.20                          | 2 16                 | 2.39                 | 2 44          | 10.17          | 2 46                | 22                 |
| Water transportation Transportation by air   | 13.59<br>13.35 | 17.48<br>19.70      | 3.48<br>1.14   | 4 14<br>1 09                  | 3.61<br>1.18         | 4 09<br>1.27         | 3 65<br>0 99  | 6.08<br>12.53  | 4 77<br>0 82        | 4.5<br>0.7         |
| Pipelines, except natural gas Transportation services, not elsewhere                 | 25.86          | 28 68               | 2 69           | 2 56                          | 2 71                 | 3.16                 | 1 71          | 32 45          | 1 94                | 1 8                |
| classified   | 8 99           | 11.43               | 6 37           | 6.86                          | 6 59                 | 7.35                 | 5 36          | 14 91          | 5 36                | 5 2                |
| Communication  | 9.07           | 10.62               | 0 33           | 0.31                          | 0.33                 | 0.38                 | 0 42          | 12.47          | 0 39                | 0.3                |
| communication services  Radio and television broadcasting                            | 13 84<br>12.03 | 15 88<br>14.21      | 0 21<br>1 99   | 0 19<br>1 93                  | 0 21<br>2 02         | 0.25<br>1.95         | 0 27<br>1 85  | 19 10<br>16.46 | 0 25<br>1 74        | 0 2<br>1 5         |
| Electric, gas, end sanitary services   | 9.59<br>50.36  | 11.93<br>52.77      | 0.21<br>0.11   | 0.20<br>0.12                  | 0 21<br>0 11         | 0.20                 | 0.30          | 3.82           | 0 25                | 0.2                |
| Gas production and distribution  | 21 92          | 25.48               | 0.28           | 0 28                          | 0 28                 | 0.13<br>0.29         | 0 07<br>0 43  | 0.29<br>7.52   | 0.07<br>0.37        | 0.0                |
| Combination utility services Water supply and other sanitary services:               | 43.51<br>10.96 | 32 13<br>13.95      | 0.18<br>5.65   | 0.15<br>5 50                  | 0 18<br>5.79         | 0.26<br>6.02         | 0 11<br>5 65  | 8.00<br>16.10  | 0 11<br>5 28        | 0 09<br>4 90       |
| Wholesala and retall trade   | 0.98           | 1.19                | 0.50           | 0.51                          | 0.50                 | 0.55                 | 0.47          | 2.10           | 0.57                | 0.5                |
| Wholesale trade Grocenes and related products  | 1 73<br>5 69   | 1.91<br>6 32        | 0.72<br>2.23   | 0 76<br>2 36                  | 0 72<br>2 24         | 0.77<br>2.31         | 0 64<br>2 66  | 2 79<br>9 69   | 0 90<br>2 87        | 0 8t<br>2 7        |
| Machinery, equipment, end supplies  Miscellaneous wholesale trade                    | 4 04<br>2.09   | 4 36                | 1.67           | 1.81                          | 1 69                 | 1 74                 | 1.34          | 7 88           | 2 26                | 2 2                |
| Motor vehicles and automotive equipment  | 6 50           | 2.31<br>7.13        | 0 84<br>2 44   | 0.89<br>2.52                  | 0 85<br>2 45         | 0.90<br>2.55         | 0.78<br>1.95  | 3 13<br>7.35   | 1 06<br>3 18        | 1 0:               |
| Furniture and home furnishings  Lumber and construction materials                    | 14 01<br>7 86  | 16.08<br>8.09       | 7.78<br>4.05   | 8 36<br>4 17                  | 7 80<br>4 06         | 8 24<br>4 29         | 9 67<br>4 08  | 21.43<br>18.26 | 10 49<br>4 52       | 10 5-<br>4 6       |
| Sporting, recreational, photographic, end<br>hobby goods, toys, and supplies         | 19.25          | 23 11               | 6 85           | 7 72                          | 6 89                 | 7 13                 | 8 26          | 17 63          | 9 31                | 9 0                |
| Metals and minerals, except petroleum and scrap                                      | 11 50          | 12.35               | 2 72           | 2 98                          | 2 73                 | 2 76                 | 3 34          | 10.93          | 3 69                | 33                 |
| Elactrical goods   | 7 41           | 8.18                | 2 76           | 2.96                          | 2 76                 | 2 87                 | 2 03          | 11 88          | 3 74                | 3 5                |
| Hardware, plumbing, and heating equipment<br>and supplies                            | 7 67           | 7.87                | 3 50           | 3 66                          | 3 52                 | 3 58                 | 4 46          | 17.23          | 4 71                | 4.7                |
| Other durable goods. Paper and paper products  | 5 63<br>12 48  | 6.25<br>13.36       | 2.95<br>5.08   | 2 83<br>5.12                  | 2.98<br>5 10         | 3 31<br>5 15         | 2 55<br>5 57  | 8 82           | 3 74<br>7 49        | 3.8<br>7.1         |
| Drugs, drug proprietaries, and druggists'  |                |                     |                | 1                             |                      | 1                    | 1             | 30.24          |                     |                    |
| sundries Apparel, piece goods, and notions   | 18 14<br>8 33  | 19 34<br>9 49       | 5 62<br>3 62   | 6.10<br>3.85                  | 5.64<br>3.62         | 5 84<br>3 66         | 6 03<br>4 67  | 20.30<br>12.55 | 10 14<br>4 96       | 10 18<br>4 89      |
| Farm-product raw materials Chemicals and allied products                             | 7.78<br>14 18  | 8 46<br>15 49       | 2.86<br>3.05   | 2 92<br>2 99                  | 2 88<br>3 07         | 2.99<br>3 14         | 2 78<br>1 97  | 10.43<br>16.65 | 3 64<br>7.85        | 3 2                |
| Petroleum and petroleum products   | 6 47           | 6.74                | 2.00           | 2.11                          | 2 00                 | 1.98                 | 1 69          | 5 13           | 1 58                | 7 67<br>1 32       |
| Alcoholic beverages<br>Miscelleneous nondureble goods, wholesale                     | 11 84          | 11 29               | 4 44           | 4 56                          | 4 45                 | 4 51                 | 4 79          | 19 92          | 5 32                | 5 3                |
| trade not allocable  | 6 00           | 7 01                | 2.95           | 3 63                          | 2 98                 | 3 14                 | 3 22          | 10 28          | 4 23                | 4 2                |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Date."

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   | Number o        | f returns       | Total re      | ecalpts                       |                      |                              |                |                |                             |                        |
|---|-----------------|-----------------|---------------|-------------------------------|----------------------|------------------------------|----------------|----------------|-----------------------------|------------------------|
| ltem  | Total           | With net income | All returns   | Returns<br>with net<br>income | Business<br>receipts | Cost of sales and operations | Net<br>income  | Deficit        | Income<br>subject<br>to tax | Total<br>income<br>tax |
|   | (21)            | (22)            | (23)          | (24)                          | (25)                 | (26)                         | (27)           | (28)           | (29)                        | (30)                   |
|   |                 |                 |               |                               |                      |                              |                |                |                             |                        |
| holesale and retail trade — Continued   | 1 34            | 1 63            | 0.76          | 0.75                          | 0 77                 | 0 85                         | 0 76           | 3 15           | 0 76                        | (                      |
| Building materials, gerden supplies, and  | 4 71            | 5.08            | 2 99          | 2.87                          | 2 98                 | 3 00                         | 3 12           | 19 71          | 3 23                        |                        |
| mobile home dealers . Building materials dealers .  | 631             | 6 63            | 3.64          | 3 31                          | 3 62                 | 3.59                         | 3 61           | 30 91          | 3 66                        |                        |
| Hardwere stores   | 8 95            | 9.76            | 7 29<br>7 58  | 7.80<br>8.40                  | 7 32<br>7 65         | 7.70<br>7.86                 | 7.89<br>10.35  | 24 21<br>17 78 | 8 42<br>12 02               | 12                     |
| Garden supplies and mobile home dealers : General merchandise stores                      | 11 06<br>9 27   | 12.39<br>10.09  | 0 67          | 0 68                          | 0 69                 | 0 77                         | 0.75           | 10 23          | 0 67                        |                        |
| Food stores   | 5 76            | 6 86            | 1.57          | 1 61                          | 1.58                 | 1 63                         | 1.84           | 9.26           | 1 65                        |                        |
| Grocery stores  | 6 44<br>12 55   | 7 39<br>16 71   | 1.58<br>11.33 | 1 60<br>14 23                 | 1.58<br>11.32        | 1 64<br>12.32                | 1.73<br>17.67  | 10 28<br>21.30 | 1.63<br>16.13               | 16                     |
| Other food stores Automotive dealers and service stations                                 | 3.11            | 3 46            | 1.76          |                               | 1.76                 |                              | 2.30           | 6.32           | 2.49                        |                        |
| Motor vehicle dealers   | 3 69            | 3 77            | 1.99          | 2.17                          | 2.00                 | 2 02                         | 2.64<br>7.91   | 7.82           | 2.86                        |                        |
| Gasoline service stations Other automotive dealers  | 8 63<br>5 92    | 10.01<br>6.72   | 6 03<br>4.22  | 7.04<br>4.59                  | 6.05<br>4.23         | 6.13<br>4.35                 | 5.48           | 15.45<br>14 14 | 8.42<br>6.02                |                        |
| Apparel and accessory stores  | 4 99            | 5.84            | 2.93          | 3.17                          | 2.95                 | 3.04                         | 3.39           | 10.86          | 3.49                        |                        |
| Furniture and home furnishings stores   | 5 05            | 5.71            | 3.32          |                               | 3.37                 | 3.63<br>3.16                 | 3.64<br>3.04   | 10 40<br>6.49  | 3.84<br>3.15                |                        |
| Eating and drinking places Miscellaneous retail stores                                    | 3 41<br>2 81    | 4.57<br>3.38    | 3.02<br>2.63  |                               | 3.07<br>2.67         | 3.13                         | 1.96           | 6.08           | 1.95                        |                        |
| Drug stores and proprietary stores  | 6.98            | 8.09            | 3.13          | 2.94                          | 3.13                 | 3.13                         | 3.44           | 17.19          | 2.84                        |                        |
| Liquar stares   | 9 70<br>3.29    | 11 69<br>3.97   | 25.03<br>2.16 |                               | 25.18<br>2.18        | 26.53<br>2.47                | 12.97<br>2.36  | 26 12<br>6 7 1 | 14.14<br>2.43               | 1                      |
| Other retail stores Wholesele and reteil trade not allocable                              | 35.09           | 35.24           | 23.49         |                               | 23.61                | 24.68                        | 32.14          | 59 25          | 34.45                       | 3                      |
| ance, insurance, and real estate  | 1.38            | 1.72            | 0.23          |                               | 0.44                 | 0.50                         | 0.33           | 1.46           | 0.35                        |                        |
| Benking   | 2.52            | 201             | 0.06          | 0 07                          | 0.29                 | 0.23                         | 0.18           | 0.96           | 0.18                        |                        |
| Mutual savings banks  | 1 15            | 1.17            | 0.05          | 0.05                          | 0.08                 |                              | 0.07<br>0.09   | (*)<br>2.95    | 0.08<br>0.09                |                        |
| Bank holding companies Banks, except mutual savings banks and                             | 2 62            | 2 71            | 0 04          | 0.04                          | 0.05                 | 0.09                         | 0.09           | 2.95           | 0.09                        |                        |
| bank holding companies  | 2 82            | 2.25            | 0.21          | 0.25                          | 1.32                 |                              | 0 53           | 0 84           | 0.52                        |                        |
| redit agencies other than banks .   | 4.37            | 5 46            | 0.34<br>0.05  | 0 36                          | 1.35<br>0.12         |                              | 0.79<br>0.07   | 4.39<br>0.43   | 0.63<br>0.07                |                        |
| Savings and loan associations Personal credit institutions                                | 2 39<br>13 35   | 1 74<br>14 52   | 0.54          | 0.05<br>0.52                  | 0.63                 |                              | 1 54           | 24.11          | 1.66                        |                        |
| Business credit institutions  | 16.54           | 18 40           | 2.05          | 2.08                          | 2.92                 |                              | 2 13           | 24.20          | 2.05                        |                        |
| Other credit agencies, finance not allocable  | 5 13            | 6 95            | 2 04          | 1                             | 7 15<br>4 32         |                              | 3 29<br>3 68   | 5 66<br>8 21   | 2.95<br>4.02                |                        |
| ecunty, commodity brokers and services<br>Security brokers, dealers, and flotation        | 12.76           | 15.39           | 2.14          | 2 49                          | 4 32                 | 24 22                        | 3 00           | 021            | 4.02                        |                        |
| companies   | 16 30           | 18 89           | 1.71          | 1.98                          | 3 47                 | 4 07                         | 3 70           | 8.94           | 3.87                        |                        |
| Commodity contracts brokers and dealers, secunty and commodity exchanges, and             |                 | 11              |               |                               |                      | !                            |                |                | ľ                           |                        |
| allied services.  | 20 18           | 26 10           | 10 86         | 12.25                         | 13 78                | 44 19                        | 10.30          | 20.16          | 12.94                       |                        |
| nsurance .  | 8 45            | 9 42            | 0.10          | 0 10                          | 0 12                 |                              | 0.16           | 1.94           | 0.18                        | /4\                    |
| Life insurance Mutual insurance, except life or marine and                                | (*)             | (1)             | (*)           | (*)                           | (1)                  | (*)                          | (*)            | (1)            | (*)                         | (*)                    |
| certain fire or flood insurance compenies   | (4)             | c)              | (*)           | (1)                           | (*)                  | (1)                          | (4)            | (1)            | (1)                         | (4)                    |
| Other insurance companies .   | 13 39<br>5.18   | 15.30<br>5.95   | 0.32<br>5.08  |                               | 0.34<br>5.30         |                              | 0.45<br>3.33   | 3.77<br>14.60  | 0.72<br>3.16                |                        |
| nsurance agents, brokers, and service leal estate   | 1.99            | 2.52            | 2.15          |                               | 3.12                 |                              | 2.00           | 3.22           | 2.12                        |                        |
| Real estate operators and lessors of buildings  | 2 43            | 2.97            | 1.92          | 2.33                          | 3.68                 | 6 68                         | 2.13           | 3 68           | 2.27                        |                        |
| Lessors of mining, oil, and similer property<br>Lessors of railroad property, and of real | 46 65           | 49 21           | 6.82          | 6.73                          | 10.04                | 2.85                         | 9.28           | 51.54          | 9.57                        |                        |
| property, not elsewhere classified  | 10 71           | 14.17           | 15 52         | 16.58                         | 31.25                | 48.22                        | 16.54          | 17.05          | 17.02                       |                        |
| Condominium management and cooperative  | 15.82           | 30.58           | 12.17         | 23.26                         | 16.06                | 19.69                        | 32 12          | 12.37          | 30.33                       |                        |
| housing associations Subdividers and developers   | 5.13            | 6.41            | 2 10          | 2.46                          | 3.82                 |                              | 3.68           | 4 68           | 3.27                        |                        |
| Other real estate   | 4.03            | 5 33            | 4.16          | 4.79                          | 4.44                 | - 6.44                       | 4 60           | 7.21           | 5 47                        |                        |
| folding and other investment companies, except bank holding companies                     | 4.45            | 5.39            | 2.32          | 1 49                          | 11.2                 | 19.53                        | 0.98           | 4 86           | 3.83                        |                        |
| Regulated investment companies  | 16.22           | 17.61           | 0.63          | 0.64                          | 42.04                | - I                          | 0 66           | 26.94          | 85.97                       |                        |
| Real estate investment trusts   | 14 78<br>28 09  | 9 04<br>35.74   | 0.53<br>19.83 |                               | (*)<br>26.90         | (4)                          | 1 22<br>17 41  | 3.24<br>36.61  | (*)<br>24.57                | (*)                    |
| Small business investment companies Other holding and investment companies,               | 26 09           | 33.74           | 15.03         |                               |                      | 1                            |                |                |                             |                        |
| except bank holding companies   | 4 62            | 5 62            | 4.65          | 3 13                          | 11 30                | 19 65                        | 2.83           | 5 39           | 3.88                        |                        |
| vices   | 1.30            | 1.77            | 1.34          |                               | 1.3                  |                              | 1.28           | 6.55           | 1.36                        |                        |
| lotels and other lodging places   | 6 43<br>5 61    | 7.82<br>6.87    | 2.91<br>4.85  |                               | 3.05<br>4.93         |                              | 2.96<br>5.08   |                | 2.87<br>5.31                |                        |
| Personal services   | 2.96            | 3 80            | 2.53          |                               | 2.6                  |                              | 2.37           | 5 56           | 2.42                        |                        |
| Advertising   | 8 69            | 10 50           | 6.51          | 6 95                          | 6.5                  |                              | 4.54           | 18.51          | 4.18                        |                        |
| Business services, except advertising   | 3 17            | 4.09<br>5.30    | 2.60<br>3.47  |                               |                      |                              | 2 71<br>4 74   | 5.81<br>8.98   | 2.82<br>5.13                |                        |
| Nuto repair; miscellaneous repair services  Auto repair and services                      | 4 39<br>5 20    |                 | 3.70          |                               |                      | 5.08                         | 5.23           |                | 5.59                        |                        |
| Miscellaneous repair services   | 8 35            | 9.98            | 8.36          | 9 20                          | 8.40                 | 9 27                         | 9 92           | 22.39          | 10 89                       |                        |
| Amusement and recreation services  Motion picture production, distribution, and           | 5 09            | 6.82            | 2.64          | 2.70                          | 2.70                 | 3.44                         | 2.79           | 7.03           | 2.92                        |                        |
| services  | 13.45           | 16.95           | 4 26          |                               |                      |                              | 4,15           |                | 4.31                        |                        |
| Motion picture theaters   | 17.02           | 20 67           | 7.27          | 7.25                          | 7.3                  | 8.08                         | 8.91           | 31.50          | 9.60                        |                        |
| Amusement and recreation services, except<br>motion pictures                              | 5.83            | 8 00            | 3.80          | 4 25                          | 3.9                  | 4.76                         | 3.99           |                | 4 23                        |                        |
| Other services  | 2.21            | 2 87            | 2.73          | 2.98                          | 27                   | 3 32                         | 2.76           | 16.96          | 3.01                        |                        |
| Offices of physicians, including osteopathic  | 4 51            | 5 29            | 5.57          | 6 4 9                         | 5.64                 | 8.25                         | 7 01           | 13.26          | 7 24                        |                        |
| physicians Offices of dentists  | 8.15            | 9.55            | 9.01          | 10.52                         | 9.0                  | 9.49                         | 12.60          | 23.71          | 13 24                       |                        |
| Offices of other health practitioners   | 19.06           | 21 67           | 20.96         |                               |                      |                              | 28.28<br>8.02  |                | 35.04<br>9.27               |                        |
| Nursing and personal care fecilities Hospitals  | 9 71<br>26 09   | 10 75<br>30 35  |               | 7 18 43                       | 17.7.                | 2 18.35                      | 7.33           | 35.02          | 5.74                        |                        |
| Medical laboratories  | 19 38           | 24 71           | 164           | 21.98                         | 16.5                 | 17.00                        | 19 25          | 33.05          | 20.42                       |                        |
| Other medical services  | 12 42           | 15 56           |               |                               | 16.6                 |                              | 10 35<br>13.97 |                | 10.93<br>15 10              |                        |
| Legal services<br>Educational services  | 9 38<br>11 12   | 13.65           | 10.20         |                               | 10.3                 | 12.23                        | 12 62          | 27 34          | 14.07                       |                        |
| Social services   | 22.94           | 30 71           | 28 14         | 32.85                         | 28.5                 | 2 37.50                      | 36 58          |                | 45 63<br>17.30              |                        |
| Membership organizations Architectural and engineering services                           | a 14.95<br>8.37 | 21 17<br>10 05  | 15 80<br>6 14 |                               |                      |                              | 14.18<br>6.30  |                | 17.30<br>7.20               |                        |
| Accounting, auditing, and bookkeeping   |                 |                 |               |                               | !                    |                              |                |                |                             |                        |
| services  | 13 37           | 15 61           | 16 02         | 2 17 7                        | 161                  | 6 21 64                      | 19.57          | 42.85          | 23 68                       |                        |
| Miscellaneous services (including<br>veterinarians), not elsewhere classified             | 4 55            | 6 82            | 6 5           | 7 70                          | 67                   | 4 844                        | 6.80           | 32.48          | 7 08                        |                        |
|   | 12.38           |                 | 11.00         | 12.20                         | 11.2                 | 12.92                        | 10.31          | 27.38          | 11.41                       |                        |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|  |               |                          |                            | Coeffici            | ent of venetion (P               | 1                             |               |              |                  |
|--|---------------|--------------------------|----------------------------|---------------------|----------------------------------|-------------------------------|---------------|--------------|------------------|
| item   | Foreign       | Investment               | Jobs                       | Total<br>income tax | Distribu<br>stockholde<br>in own | ers except                    | Total         | Depreciable  | Depreciation     |
|  | tax<br>credit | credit                   | credit                     | efter credits'      | All<br>returns                   | Returns<br>with net<br>income | assets        | essets       | deduction        |
|  | (31)          | (32)                     | (33)                       | (34)                | (35)                             | (36)                          | (37)          | (38)         | (39)             |
| Total returns of active corporations                                   | 0.03          | 0.15                     | 1.00                       | 0.15                | 0.26                             | 0.24                          | 0.03          | 0.10         | 0.14             |
| Agricultura, forestry, and fishing                                     | 0.07          | 4.44                     | 10.77                      | 4.00                | 6.62                             | 8.79                          | 1.88          |              | 2.65             |
| Agricultural production.  Agricultural services (except veterinanens), | c)            | 4.56                     | 11 15                      | 4.28                | 9 40                             | 9.58                          | 2.17          | 2.63         | 2.91             |
| forestry, fishing, hunting, and trapping                               | 80 49         | 12.30                    | 20.29                      | 10.79               | 19.70                            | 20.17                         | 4.86          |              | 6.51             |
| Mining   | 0.02          | 1.89                     | 7.76<br>22 08              | 1.63<br>0.59        | 3.09<br>3.84                     | 3.55<br>5.87                  | 0.39<br>0.49  | 0.75<br>0.55 | 1.21<br>0.50     |
| Metal mining   | 3 96          | 0 84<br>( <sup>4</sup> ) | (*)                        | (†)<br>(†)          | (†)<br>(†)                       | (†)<br>(†)                    | (1)           | (°)          | ( <sup>4</sup> ) |
| Copper, lead and zinc, gold and silver ores Other metal mining         | 4 77          | 0.89<br>78.89            | 29 62<br>53 15             | (*)<br>12.93        | ( <sup>4</sup> )<br>28.30        | (*)<br>28 33                  | 0.50<br>4 14  | 0.71<br>4.78 | 0 27<br>4 90     |
| Coal mining  | (f)           | 6 15                     | 20.55                      | 4.79                | 4 94                             | 9 01                          | 1 34          | 2.12         | 2 99             |
| Oil and gas extraction Crude petroleum, natural gas, and natural gas   | 0 01          | 2 46                     | 10.63                      | 1.98                | 4 01                             | 4 13                          | 0 44          | 0 91         | 1 57             |
| liquids  | 0 01          | 2.70                     | 13.88                      | 2 32                | 4 69<br>4 02                     | 4.81<br>4.20                  | 0 41<br>1,33  |              | 1 20             |
| Oil and gas field services   | 0.65<br>(*)   | 3.45<br>5.95             | 11.75<br>12.24             | 3 06<br>5.39        |                                  | 11.17                         | 2.35          |              | 2.84<br>3.66     |
| Dimension, crushed, and broken stone; sand                             |               |                          |                            |                     |                                  |                               |               |              | 5.04             |
| and gravel   | 8             | 7 04<br>8.77             | 13.86<br>20.64             | 5.86<br>13.08       | 14 97<br>3.84                    | 15 15<br>14 29                | 4 14<br>2.01  |              |                  |
| Conatruction   | 0.63          | 2.37                     | 3.21                       | 1.82                | 4.57                             | 5.04                          | 0.87          | 1.42         | 1.58             |
| General building contractors and operative                             |               | 0.67                     | 5.04                       | 0.57                | 7.04                             | 0.25                          |               |              | 2.16             |
| builders   | 0.72<br>0.72  | 3 67<br>3.92             | 5.34<br>5.53               | 2.57<br>2.87        | 7.21<br>7.70                     | 8 35<br>9.05                  | 1 21<br>1.29  |              | 2 15<br>2.23     |
| Operative builders   | (h)           | 7.29                     | 14.95                      | 4.84                | 17 86                            |                               | 3.53          |              | 7.51             |
| Heavy construction contractors   | 0 94<br>5 95  | 3.69<br>4.68             | 6 62<br>4 89               | 2 99<br>4 15        | 5.78<br>10.86                    |                               |               |              | 2.84<br>2.90     |
| Plumbing, heating, and air conditioning .                              | 1 04          | 9 03                     | 9 09                       | 7.94                | 25.46<br>17.14                   |                               | 3.81<br>4.16  |              | 5.40<br>5.69     |
| Other special trade contractors and contractors                        | (*)           | 9 95                     | 11.85                      |                     |                                  |                               |               |              |                  |
| not allocable  | 7.51          | 5.95                     | 6.54                       | 5.49                | 13 32                            |                               |               |              | 3 84             |
| Manufacturing  | 0.04<br>0.23  | 0.21<br>0.85             | 1.73<br>5.07               | 0.20<br>0.71        | 0.17<br>0.71                     | 0.17<br>0.72                  | 0.09<br>0.38  |              | 0.14<br>0.64     |
| Food and kindred products  | (1)           | 2.99                     | 11.08                      | 3.50                | 3.50                             | 3.76                          | 1 35          | 1.84         | 1 65             |
| Dairy products   | 0000          | 2.32<br>1.65             | 19.35<br>12. <del>58</del> | 0.98<br>1.45        | 0 66<br>1 62                     |                               | 1.27<br>0.73  |              | 2.05<br>0.75     |
| Grain mill products  | ල් ු          | 1.29                     | 18 65                      | 1 11                | 0.60                             | 0 58                          | 0 91          | 1.22         | 1.27             |
| Sugar and confectionery products                                       | 0.23          | 3 87<br>5.69             | 20 19<br>24 72             | 4 18<br>4 49        | 6.43<br>4.74                     |                               |               |              | 4.06<br>2.49     |
| Malt liquors and malt.   | 8             | (1)                      | (4)                        | (*)                 | 1.67                             | (*)                           | 0.35          | 031          | 0.46             |
| Alcoholic beverages, except mall liquors and malt                      | co l          | 1.12                     | 8 28                       | 1,10                | 0.17                             | 0.17                          | 0 42          | 0.73         | 0.93             |
| Bottled soft dnnks, and flavorings                                     | 0.69          | 2.28<br>4.00             | 9.46<br>12.66              | 2 78                | 1 96                             | 1 97                          | 1.50<br>1.27  |              | 2 60<br>2.17     |
| Other food and kindred products  | (³)<br>(*)    | 0.09                     | 13.18                      | 0.31                |                                  |                               | 0.15          |              | I                |
| Textile mill products  | 0.10          | 1.96                     | 8.43                       | 1.66                | 3.43                             |                               | 1.23<br>1.41  | 1.38<br>1.52 |                  |
| Weaving mills and textile finishing                                    | (²)<br>(*)    | 2.89<br>4.75             | 18.61<br>19.76             | 2.12<br>4.65        | 14 24                            | 14 29                         | 3.83          | 5.00         | 5.26             |
| Other textile mill products  | 0.13<br>0.13  | 3.04<br>5.30             | 10.00<br>9.53              | 2.60<br>2.19        | 4.86<br>5.31                     |                               | 2 02<br>1 77  |              | 2.29<br>2.60     |
| Apparel and other textile products                                     | 0 13          | 3 88                     | 19.22                      | 2 27                | 3 32                             | 3 44                          | 2 17          | 2 85         | 3 19             |
| Women's and children's clothing Other apparel and accessones           | 0 57<br>0.07  | 10.03<br>17.47           | 14 63<br>34.91             | 4.10<br>11 01       |                                  | 12 96<br>37.53                | 3 02<br>8 5 1 |              | 4.46<br>11.23    |
| Miscellaneous fabricated textile products, textile                     |               |                          |                            |                     |                                  |                               |               |              | 7.36             |
| products, not elsewhere classified  Lumber and wood products           | 1.10<br>0.31  | 14.02<br>1.40            | 17.50<br>7.98              | 8.19<br>1.70        |                                  |                               | 5.61<br>0.90  |              |                  |
| Logging, sewmills, and planing mills                                   | (1)           | 2.34                     | 11.84                      | 2.60                | 3 85                             | 3.85                          | 1 20          | 1 52         | 2 18             |
| Millwork, plywood, and related products                                | 0.25          | 1.72                     | 12.13                      | 2.71                | 3.21                             | 3.21                          | 1.52          | 1            | }                |
| and mobile homes   | 10.34         | 4.86                     | 15.55                      |                     |                                  |                               |               |              |                  |
| Furniture and fixtures   | 0.99<br>0.02  | 4.52<br>0.73             | 11.21<br>9.90              |                     |                                  |                               | 2 60<br>0.54  |              |                  |
| Pulp, paper, and board mills   | (1)           | 0.17<br>2.35             | 4 34<br>12.21              |                     | 0 03                             | 0.03<br>1.87                  | 0 22          | 0.26         | 0.25<br>2.14     |
| Other paper products Printing and publishing                           | 0.03          | 2.52                     | 6.34                       |                     |                                  |                               | 0.97          | 1            | í                |
| Nawspapers   | 0.06          | 3.13                     | 13.29                      | 1.06                | 2.78                             | 2 78                          | 1 17          |              |                  |
| Penodicals   | 0.02          | 5.44                     | 17 40                      |                     |                                  | i                             |               |              |                  |
| publishing   | 0.15          | 4.04                     | 17.56                      | 1.47                | 4 49                             | 4.54                          | 1 43          | 2.24         | 24               |
| trede services   | (1)           | 4.98                     | 8.43                       | I                   |                                  |                               | 2 68          | 1            |                  |
| Chemicals and allied products  | 0.16          | 0.37                     | 6.67                       | 0 43                | 0.32                             | 0.32                          | 0 24          | 0 22         | 0.30             |
| synthetics   | 0.05          | 0.41                     | 10.52                      |                     |                                  |                               |               |              |                  |
| Soap, cleaners, and toilet goods                                       | (³)<br>0.84   | 0.68<br>1.55             | 15.18<br>17.44             |                     |                                  |                               |               |              |                  |
| Paints and allied products Agricultural and other chemical products    | 0.39          | 9.35                     | 24.71                      |                     |                                  |                               |               |              |                  |
| Patrolaum (including integrated) and coal                              | 0 03          | 1.76                     | 12.36                      |                     |                                  |                               |               |              |                  |
| products Patrolaum rafining (including integrated)                     | 8             | 0.09<br>0.03             | 6.77<br>2.01               | 0 21<br>0.11        |                                  |                               | 0.04<br>0.03  |              |                  |
| Patrolaum and coal products, not alsewhere                             | , ,           |                          |                            |                     |                                  |                               |               |              |                  |
| classified   | 0 25<br>0 15  | 7.35<br>2.65             | 26.79<br>8 55              |                     |                                  |                               | 3.96<br>1.07  |              |                  |
| Rubber products; plastics footwear, hose and                           |               |                          |                            |                     |                                  |                               | }             | ļ            | ł                |
| belting Miscallaneous plastics products                                | 0,11<br>0.39  | 1.49<br>5.56             | 15 42<br>10 12             |                     |                                  |                               |               |              |                  |
| Leather and leather products   | 10.28         | 5.85                     | 14 90                      | 3 03                | 2.89                             | 2.81                          | 2.43          | 2 99         | 36               |
| Footwaar, except rubber<br>Leather and leather products, not elsewhere | (1)           | 3.12                     | 22.53                      | 2. <b>0</b> 0       | 0.82                             | 0 82                          | 2.09          | 2 40         | 2 4              |
| classified   | 40.18         | 18.87                    | 19.57                      | 13.74               | 19 83                            | 20.65                         | 7.61          | 9 28         | 11.59            |

Footnotes et end of table. See text for "Explenation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

| Manufacturing — Continued   (31)   (32)   (33)   (34)   (35)   (36)   (37)   | (38)<br>1 03<br>0 65<br>0 84<br>2 86<br>2 18 | Depreciation deduction (39) |
|--|--|-----------------------------|
| Manufacturing — Continued   Stone, clay, and glass products   0 0 1  | 1 03<br>0 65<br>0 84<br>2 86<br>2 18         | 1 31                        |
| Manufacturing — Continued   Stone, clay, and glass products   (1)  | 1 03<br>0 65<br>0 84<br>2 86<br>2 18         | 1 31                        |
| Stone, clay, and glass products   001   141   8.98   1.27   3.65   3.67   0.90   | 0 65<br>0 84<br>2 86<br>2 18                 |                             |
| Caless products  | 0 65<br>0 84<br>2 86<br>2 18                 |                             |
| Other nonmetallic mineral products 0.02 2.55 14.13 2.30 1.62 1.62 1.64 1.75 1.67 1.67 1.67 1.67 1.67 1.67 1.67 1.67  | 2 86<br>2 18                                 | 0.71<br>2.46                |
| Primary metal industries metal industries, miscellaneous primary metal products metal industries, miscellaneous primary metal products need industries (1) 125 1066 156 036 039 032 032 032 032 032 032 032 032 032 032  |  | 3.38<br>2.59                |
| metal products   | 0 23   | 0.30                        |
| Fabricated metal products   0.51   2.09   4.52   1.62   2.03   1.58   0.94   | 0 27   | 0 34                        |
| Metal cans and shipping containers         (*)         1 66         32 02         1 40         0 21         0 15         0 91           Cullery, hand tools, and hardware, screw machine products, bolts, and similar products         1 81         5 07         12 83         2 78         2 80         2 83         2 26           Plumbing and heating, except electric and warm air         0.08         2 84         15 65         2 78         1 59         1 60         2.38           Fabricated structural metal products         0.58         3 97         8 11         2 77         4 17         4 32         1 59           Metal forgings and stampings         0.04         8.74         12 68         9.00         4 62         4 62         4 49           Coating, engraving, end allied services         (*)         8 64         20 75         8 51         30 40         16 32         4 67           Ordnance and accessones, except vehicles and guided missiles         (*)         1 675         31 43         6 02         0 06         0 06         5 12           Miscellaneous fabricated metal products         0 58         4 46         7 74         2 88         4 98         5 12         2 23           Machinery, except electrical         0 05         0 80         4 67         7 74<  | 0 41<br>1 15                                 | 0 58<br>1 32                |
| machine products, bolts, and similar products         181         5 07         12 83         2 78         2 80         2 83         2 26           Plumbing and heating, except electric and warm air         0.08         2 84         15 65         2 78         1 59         1 60         2.38           Fabnicated structural metal products         0.58         3 97         8 11         2 77         4 17         4 32         1 59           Metal forgings and stampings         0.04         8.74         12 68         9.00         4 62         4 62         4 49           Coating, engraving, and allied services         (*)         8 64         20 75         8 51         30 40         16 32         4 67           Ordnance and accessones, except vehicles         and guided missiles         (*)         16 75         31 43         6 02         0.06         0.06         5 12           Machinery, except electrical         0.58         4 46         7 74         2 88         4 98         5 12         2 23           Farm machinery         0.97         2 29         18 01         2 13         3 00         3 03         1 06           Construction and related machinery         0.01         1 02         9 84         0 88         1 32         1 32   | 0.98   | 1 10                        |
| warm air         0.08         2.84         1.665         2.78         1.59         1.60         2.38           Fabrocated structural metal products         0.58         3.97         8.11         2.77         4.17         4.32         1.59           Metal forgings and stampings         0.04         8.74         12.68         9.00         4.62         4.62         4.49           Costing, engraving, and allied services         (*)         8.64         20.75         8.51         30.40         16.32         4.67           Ordnance and accessones, except vehicles and guided missiles         (*)         16.75         31.43         6.02         0.06         0.06         5.12           Miscellaneous fabricated metal products         0.58         4.46         7.74         2.88         4.98         5.12         2.23           Machinery, except electrical         0.05         0.80         4.67         0.53         0.46         0.46         0.35           Farm machinery         0.07         2.29         18.01         2.13         3.00         3.03         1.06           Construction and related machinery         0.01         1.02         9.84         0.88         1.32         1.32         0.64           Metalworking   | 3 12   | 3 47                        |
| Metal forgings and stampings         0 04         8.74         12 68         9 00         4 62         4 62         4 49           Costing, engraving, end allied services         (*)         8 64         20 75         8 51         30 40         16 32         4 67           Ordnance and accessories, except vehicles and guided missiles         (*)         16 75         31 43         6 02         0 06         0 06         5 12           Miscellaneous fabricated metal products         0 58         4 46         7 74         2 88         4 98         5 12         2 23           Machinery, except electrical         0 05         0 80         4 67         0 53         0 46         0 46         0 35         6 84         4 89         5 12         2 23           Machinery, except electrical         0 05         0 80         4 67         0 53         0 46         0 46         0 35         6 84         9 84         4 98         5 12         2 23         3 300         3 03         1 06         4 62         4 49         4 62         4 49         4 67         0 53         0 46         0 46         0 35         6 84         4 67         0 53         0 46         0 46         0 35         6 84         1 02         9 84         0 88 <td>2 51<br/>1 94</td> <td>2 93<br/>2 37</td>   | 2 51<br>1 94                                 | 2 93<br>2 37                |
| Ordnañce and accessones, except vehicles and guided missiles (1) 16.75 31.43 6.02 0.06 0.06 5.12 Miscellaneous labricated metal products 0.58 4.46 7.74 2.88 4.98 5.12 2.23 Machinery, except electrical 0.05 0.80 4.67 0.53 0.46 0.46 0.35 Farm machinery 0.097 2.29 18.01 2.13 3.00 3.03 3.03 1.06 0.005 0 | 5 05   | 5 44                        |
| and guided missiles  | 6 82   | 7 66                        |
| Machinery, except electrical         0.05         0.80         4.67         0.53         0.46         0.46         0.35           Farm machinery         0.97         2.29         18.01         2.13         3.00         3.03         1.06           Construction and related machinery         0.01         1.02         9.84         0.88         1.32         1.32         0.64           Metalworking machinery         0.43         5.75         8.98         3.50         7.71         7.82         2.77           Special industry machinery         1.17         5.03         11.92         3.85         5.68         5.85         2.26           General industrial machinery         0.99         3.04         9.59         2.23         2.52         2.54         1.24           Office, computing, and accounting machines         (²)         0.44         10.43         0.25         0.05         0.04         0.16           Other machinery, except electrical         0.39         5.17         14.43         2.21         1.36         1.43         1.83           Electrical and electronic equipment         0.32         0.47         6.00         0.76         0.36         0.36         0.30           Household appliances   | 4 41<br>2 51                                 | 6 5 1<br>2 9 3              |
| Construction and related machinery 0 01 1 02 9 84 0 88 1 32 1 32 0 64 Metalworking machinery 0 43 5 75 8 898 3 50 7 71 78 2 2 77 Special industry machinery 1 17 5 03 11 92 3 85 5 68 5 85 2 26 General industrial machinery 0 99 3 04 9 59 2 23 2 52 2 54 1 24 0 1 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  | 0 48<br>1 67                                 | 0.47<br>1.84                |
| Special industry machinery   | 0 65<br>3.56                                 | 0 89<br>4 26                |
| Office, computing, and accounting machines Office, computing, and accounting machines Office machinery, except electrical Office, computing, and accounting machines Office, computing, and accounting machines Office, computing, and accounting machines Office machinery, except electrical Office machinery, except electrical Office, computing, and accounting machines Office, computing, and accounting machines Office, computing, and accounting machines Office machinery, except electrical Office mac | 2 70<br>1 63                                 | 2 93<br>2 08                |
| Electrical and electronic equipment  | 0 15   | 0 21                        |
| Radio, television, and communication equipment     0 82     0 93     14 08     2 00     0 20     0 19     0 40       Electronic components and accessores     0 07     1 42     9 75     2 16     2 66     2 89     0 91       Other electrical equipment     0 03     0 56     8 40     0 93     0 27     0 27     0 27   | 3 04<br>0.34                                 | 2.78<br>0.36                |
| equipment         0 82         0 93         14 08         2 00         0 20         0 19         0 40           Electronic components and accessories         0 07         1 42         9 75         2 16         2 66         2 89         0 91           Other electrical equipment         0 03         0 56         8 40         0 93         0 27         0 27         0 45   | 0 75   | 0.63                        |
| Other electrical equipment 0.03 0.56 8.40 0.93 0.27 0.27 0.45  | 0 59<br>1 16                                 | 0 49<br>1_33                |
| Motor vehicles and equipment (3) 0.20 8.38 0.25 0.26 0.27 0.13   | 0 42<br>0 17                                 | 0.44                        |
| Transportation equipment, except motor vehicles         0.01         1.78         11.20         1.15         1.52         0.85         0.39  | 0 53   | 0 66                        |
| Aircraft, guided missiles and parts (4) 0.98 13.76 0.92 2.06 1.27 0.29 Ship and boat building and repaining 14.36 9.18 21.97 4.72 0.35 0.36 1.81   | 0 46<br>3 80                                 | 0.55<br>3.85                |
| Other transportation equipment, except motor vehicles (4) 4.90 16.50 4.08 1.09 0.93 2.20   | 1 69   | 2.21                        |
| Instruments and related products 0.46 1.38 8.17 1.04 1.23 1.24 0.85 Scientific instruments and measuring devices,  | 0 68   | 0 82                        |
| watches and clocks         1 42         2 91         10 12         2 82         2 03         2 05         1 62           Optical, medical, and ophthalmic goods         0 95         3 51         14 06         2.08         3 96         3 97         1 66  | 1 60<br>1 85                                 | 1 87<br>2 08                |
| Photographic equipment and supplies (3) 1.23 25.65 0.76 1.02 1.04 0.88 Miscellaneous manufacturing   | 0.50   | 0 63                        |
| not allocable 475 442 871 2.21 4.05 ** 1.56  | 2.09   | 2 43                        |
| Transportation and public utilities         0.28         0.16         4.32         0.41         0.17         0.18         0.10           Transportation         0.54         0.54         5.25         1.38         1.39         1.40         0.36   | 0.11<br>0.46                                 | <b>0.21</b><br>0.78         |
| Railroad transportation 0.05 0.21 40.19 1.98 0.33 0.22 0.14 Local and interurban passenger transit (*) 17.74 24.73 18.54 30.76 31.07 7.86  | 0 12<br>10 31                                | 0 13<br>9 76                |
| Trucking and warehousing 002 281 674 250 589 609 138   | 1 84   | 2 00                        |
| Water transportation         1 87         4 83         15 27         5 67         7 00         7 29         1 58           Transportation by air         0 18         0 19         16 30         3 31         2 53         2 55         0 50   | 2 34<br>0 44                                 | 3.27<br>0.76                |
| Pipelines, except natural gas (1) 1.90 57.00 2.02 1.73 1.73 1.01 Transportation services, not elsewhere  | 2.28   | 1.81                        |
| classified         .         6.04         4.61         12.11         6.58         9.65         9.68         1.61           Communication         0.03         0.17         11.15         0.52         0.21         0.21         0.017  | 2 08<br>0 18                                 | 3 20<br>0 19                |
| Telephone, telegraph, and other communication  | 0.14   | 0.15                        |
| Radio and television broadcasting         0.08         3.63         16.44         1.57         3.42         3.42         1.81  | 3.51   | 2.59                        |
| Electric, gas, and sanitary services         0.01         0.11         6.68         0.35         0.09         0.10         0.07           Electric services         (*)         0.01         7.18         0.02         0.01         (*)         0.02   | 0 07<br>0 02                                 | 0 17<br>0 02                |
| Gas production and distribution         (*)         0.25         3.67         0.43         0.24         0.24         0.14           Combination utility services         0.16         0.02         8.21         0.19         0.02         0.02         0.04  | 0.16<br>0.04                                 | 0 29<br>0.04                |
| Water supply and other sanitary services     (*)     4.42     19.76     5.94     8.44     8.46     2.44       Wholesale and retall trade     0.62     0.75     1.77     0.60     1.22     0.93     0.36  | 2 91<br><b>0.64</b>                          | 4 99<br><b>0.63</b>         |
| Wholesale trade 071 127 239 101 147 098 049  | 0 8 0  | 0.89                        |
| Grocenes and related products         28 54         3 11         6 85         2 93         4 73         4 78         1 71           Machinery, equipment, and supplies         7 46         3 04         5 57         2 40         3 48         1 39         1 28  | 2.33<br>2.11                                 | 2 60<br>2 20                |
| Miscellaneous wholesale trade         0.68         1.58         2.87         1.22         1.54         1.34         0.58           Motor vehicles and automotive equipment         0.03         5.83         9.01         3.20         1.88         1.87         1.82  | 0 96<br>2 57                                 | 1 0 <del>6</del><br>3 28    |
| Furniture and home furnishings 3 39 14 98 21 50 11 34 36 55 36 80 6 43<br>Lumber and construction materials (1) 657 8 41 4 95 10 62 10 68 3 12   | 7 99<br>4 <b>66</b>                          | 10 72<br>5 29               |
| Sporting, recreational, photographic, and hobby goods, toys, and supplies (1) 13 03 19 12 9 40 9 48 10 34 5 49   | 7 71   | 9 35                        |
| Metals and minerals, except petroleum and  |  |                             |
| Electrical goods 47.25 5.36 8.92 3.68 3.78 3.37 2.08   | 2 61<br>3 62                                 | 3 14<br>4 49                |
| Hardware, plumbing, and heating equipment and supplies         27.69         5.13         9.81         5.08         12.52         12.77         2.93   | 3 59   | 4 32                        |
| Other durable goods 23.55 6.86 7.26 4.16 4.08 4.09 1.87 Paper and paper products (1) 12.86 16.04 7.83 5.97 6.01 4.39   | 3 57<br>5 54                                 | 3 92<br>6 67                |
| Drugs, drug proprietanes, and druggists'  sundries 59.84 12.75 18.47 10.67 2.64 2.65 4.52  | 7 12   | 7 50                        |
| Apparef, piece, goods, and notions (1) 883 1044 524 1081 1086 3.03   | 5 25<br>2 47                                 | 5 95<br>2 52                |
| Chemicals and allied products 0.14 11.56 17.74 8.59 2.72 2.54 2.46   | 5 62   | 6 40                        |
| Petroleum and petroleum products         0.03         3.83         10.39         3.03         18.99         8.44         1.18           Alcoholic beverages         91.22         8.21         13.81         5.32         13.93         13.72         3.82   | 2 58<br>5 57                                 | 2 75                        |
| Miscellaneous nondurable goods, wholesale trade not allocable 14.68 4.79 10.48 4.70 3.03 3.06 2.09   |  | 6 19                        |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Deta."

Table 1.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry - Continued

|   | <del></del> 1  | <del></del>            |                          | Coeffici                     | ent of variation (P               |                            | 1                    |                          |                         |
|---|----------------|------------------------|--------------------------|------------------------------|-----------------------------------|----------------------------|----------------------|--------------------------|-------------------------|
| Item  | Foreign<br>tax | Investment             | Jobs                     | Total<br>income tax          | Distribut<br>etockholde<br>in own | ers except                 | Total                | Depreciable              | Depreciation deduction  |
|   | credit         | credit                 | credit                   | after credits'               | All returns                       | Returns with<br>net income | essets               | assets                   | Deduction               |
|   | (31)           | (32)                   | (33)                     | (34)                         | (35)                              | (36)                       | (37)                 | (38)                     | (39)                    |
| Wholesale and ratall trade - Continued  |                |                        |                          |                              |                                   |                            |                      |                          |                         |
| Retail trede  | 1 25           | 0.94                   | 2.52                     | 0.75                         | 2.14                              | 1.87                       | 0.61                 | 0.93                     | 0.90                    |
| Building materiels, gerden supplies, end mobile home deelers  | (3)            | 4.93                   | 6 18                     | 3 48                         | 11.49                             | 11.66                      | 2.77<br>3.50         | 3 60                     | 4.49<br>5.9             |
| Building materiels deelers<br>Hardwera stores   | (,) -          | 5.75<br>13 04          | 7 35<br>14 20            | 3.88<br>9.10                 | 12.83<br>33.93                    | 12.98<br>34.72<br>36.08    | 6.14<br>6.42         | 4.48<br>7 25<br>9 05     | 7.3:<br>8.8             |
| Gerden supplies end mobile home deelers<br>General merchandise stores   | (*)            | 14.10<br>0 51          | 18 63<br>6.38            | 14.40<br>0.64                | 34.63<br>0.70                     | 0.69                       | 0.40                 | 0.40                     | 0.4:<br>1.2i            |
| Food stores<br>Grocery stores   | 8              | 1.76<br>1.74           | 7.43<br>7.65             | 1.49<br>1.43                 | 4 02<br>3.97                      | 4.03<br>3.98               | 1 10<br>1.09         | 1.13<br>1.09             | 1.24                    |
| Other food stores Automotive dealers and service stations   |                | 17.35<br>3.09          | 31.33<br>3.92            | 19.50<br>3.06                | 37.33<br>9.08                     | 9.27                       | 8 79<br>1.53<br>1.80 | 9 50<br>1.95             | 9.4<br>2.2              |
| Motor vehicle deelers Gesoline service stations   | (3)            | 3.09<br>3.37<br>9.52   | 4 18<br>19 64            | 3.06<br>3.58<br>9.93<br>7.27 | 10.29<br>26.06                    | 10.51<br>26.81             | 4.90                 | 2.26<br>5.73             | 2.7<br>5.9              |
| Other eutomotive dealers  | (*)<br>39 90   | 8.05                   | 10 42<br>8 84            | 7.27<br>3.47                 | 21.72<br>9.34                     | 22.09<br>9.41              | 3.82<br>2.53         | 4.72                     | 5.6<br>3.2              |
| Apperel and eccessory stores Furniture and home furnishings stores  | (*)<br>21 61   | 4.27<br>6 08<br>3 59   | 8 49<br>7 87             | 3.79<br>2.58                 | 26 49<br>9.49                     | 26.80<br>9.53              | 2.83<br>3.71         | 2.92<br>3.59<br>4.16     | 4.1                     |
| Eeting and drinking places. Miscellaneous retail stores   | 0 01           | 2 69                   | 5 76<br>14 06            | 186                          | 8 43                              | 1 5.621                    | 1.90<br>3.04         | 2.54<br>3.06             | 3.4<br>2.4<br>3.6       |
| Orug stores end proprietary stores  | (*) <u> </u>   | 4.14<br>30.02<br>3.01  | 25 29<br>6 42            | 1.72<br>14.83<br>2.52        | 9.37<br>73.39<br>8.23             | 47.68<br>6.91              | 24 01<br>1 63        | 29 16<br>2.22            | 25 2<br>2.5             |
| Other reteil stores Wholesale end retail trade not elloceble  | -              | 36.69                  | 38 76                    | 49.72                        | 93.72                             | 93.72                      | 19.52                | 23.11                    | 24.8                    |
| Finence, insurance, and real estate   | 0.04           | 0. <b>44</b><br>0.12   | 2.26<br>0.50             | 0.31<br>0.26                 | 0.79<br>0.18                      | 0.89<br>0.20               | 0. <b>04</b><br>0.05 | 0.87<br>0.11             | 0. <b>4</b><br>0.0      |
| Banking   | 8              | 0.10                   | 0 04<br>0 45             | 0.06<br>0.16                 | 0.12                              | 0.13                       | 0.05<br>0.03         | 0.06<br>0.04             | 0.0                     |
| Benk holding compenies.<br>Banks, except mutuel savings banks and bank  | 0.05           | 0.58                   | 0.75                     | 0.56                         | 0.56                              |                            | 0.19                 | 0.36                     | 0.4                     |
| holding compenies Credit agencies other than banks  | 0 37           | 0.67                   | 4.04                     | 0.49                         | 7.36                              | 4.78                       | 0.08<br>0.05         | 0.77<br>0.05             | 0.9                     |
| Savings and loan essociations Personel credit institutions  | 8              | 0.20<br>0.30           | 0 16<br>18 84            | 1.74                         | 0.16<br>0.73                      | 0.73                       | 0.60<br>0.93         | 0.69                     | 0.6<br>12.2             |
| Business credit institutions Other credit agencies, finance not allocable   | (1) 5 92       | 2.81<br>5.15           | 15.87<br>13.58           | 1.99<br>2.60                 | 1.24<br>15 38                     |                            | 0.42                 | 15.64<br>3.56            | 3.2                     |
| Security, commodity brokers end services<br>Security brokers, dealers, and flotation  | 2.05           | 2 60                   | 16.44                    | 3.97                         | 3.01                              | 3.19                       | 0.36                 | 2.88                     | 2.3                     |
| Commodity contrects brokers and dealers,  | 1 47           | 1 64                   | 20.31                    | 3.53                         | 3 10                              | 3.27                       | 0.32                 | 2.79                     | 1.5                     |
| secunty and commodity exchanges, and allied services  | 58 55          | 20 06                  | 22.07                    | 13.76                        | 10.56                             |                            | 3.10                 | 7 25                     | 10.9                    |
| Insurance<br>Life insurance   | (2)            | (4) 0 34               | 5.40<br>( <sup>4</sup> ) | 0 15<br>(*)                  | (*) 0.23                          | (*)                        | ( <sup>4</sup> )     | 0.29<br>( <sup>4</sup> ) | 0.2<br>( <sup>1</sup> ) |
| Mutuel insurance, except life or marine and certain fire or flood insurance companies   | (4)            | 6                      | (*)                      | ()                           | _                                 | _                          | (1)                  | (*)                      | (*)                     |
| Other insurance companies<br>Insurance egents, brokers, and service   | {⁴}<br>2 04    | 0 74<br>6 22           | ), 9.98<br>12.05         | I 069                        | 0.36<br>7.27                      | 0.36<br>7.45               | 0 15<br>2.25         | 0.47<br>4.42             | 0.4<br>4.4              |
| Real estate .   | 6 29<br>6 46   | 4 17<br>4 48           | 9.61<br>10.64            | 2 19<br>2.28                 | 8 00                              | 8.04                       | 1.04<br>1.16         | 1.40<br>1.43             | 1.5<br>1.6              |
| Real estate operators and lessors of buildings<br>Lessors of mining, oil, and similar property                                  | (1)            | 34.15                  | (³)                      | 8 49                         | 15.39                             | 15.39                      | 6.01                 | 66.35                    | 32.9                    |
| Lessors of railroad property, and of real property, not elsewhere classified.  Condominium management and cooperative           | 79 02          | 28.88                  | 49.53                    | 19 63                        | 25 86                             | 26.20                      | 6.34                 | 9 60                     | 12.9                    |
| housing associations Subdividers and developers   | 1 90           | 78.40<br>5.99          | 62.86<br>9.88            | 22.31<br>3.12                | 87 61<br>12.03                    | 87.61<br>12.39             | 5.95<br>1.47         | 6 49<br>2.39             | 7.8<br>3.0              |
| Other real estate   | 23 11          | 8.56                   | 12.33                    | 6 22                         | 16.39                             | 13.60                      | 2.81                 | 3.55                     | 4.0                     |
| Holding end other investment companies, except bank holding companies   | 0 33           | 13.81                  | 21 41                    | 4 32<br>85 06                | 1 14<br>0.66                      | 1 17<br>0.69               | 0.50<br>0.49         | 2 23<br>8.74             | 3.6<br>26.5             |
| Regulated investment companies Real estate investment trusts  | =              |                        |                          | (*)                          | 0 65                              | 1.04                       | 0.50<br>9.80         | 1.02<br>43.18            | 26.5<br>1.2<br>45.6     |
| Small business investment companies<br>Other holding and investment companies,  | _              | 60 28                  | 84.70                    |                              |                                   | 1                          | 1.25                 | 4 56                     | 6.0                     |
| except benk holding companies   | 0 33<br>2.54   | 13 93<br>1.59          | 21 68<br>3.85            | 1                            | 4.72                              | 4.87                       | 0.82                 | 1.15                     | 1.1                     |
| Hotels end other lodging pleces Personal services   | 29 02<br>0 02  | 3 28<br>5 90<br>3 28   | 9 89<br>17 12            | 2.58<br>5.23                 | 12.03                             | ll 12.08l                  | 2.07<br>3.53         | 2.72<br>4.31             | 2.9<br>4.2              |
| Business services   | 4 7 t<br>0.3 t | 3.28<br>8.70           | 7 08<br>13 16            |                              | 10.03                             | 10.75                      | 1 30<br>4.66         | 2.24<br>15.82            | 4.2<br>2.3<br>10.5      |
| Business services, except advertising  Auto repair, miscellaneous repair services   | 9 84<br>0 98   | 3 50<br>4.87           | 7 78<br>10.93            | 2.93                         | 9.31<br>14.38                     |                            | 1.31<br>2.15         | 2.02<br>2.42             | 2.3<br>2.6              |
| Auto repair and sarvices  | (*)<br>80 49   | 5 18<br>13 87          | 13 78<br>17.61           | 1 7.02                       | 14.00                             | 17.88                      | 2.25<br>7.29         | 2.52<br>8.35             | 2.7                     |
| Miscelleneous repair services Amusement and recreation services Motion picture production, distribution, and                    | 1 61           | 2.34                   | 11.70                    | 3 69                         |                                   | 7.09                       | 1.54                 | 3.22                     | 9.0<br>2.2              |
| services Motion picture theaters  | 0 95<br>1 87   | 1.90<br>8.19           | 37.39<br>28.56           |                              | 4.10<br>23.52                     | 4.14<br>23.92              | 1.81<br>5.68         | 10.86<br>7.52            | 2.9<br>6.6              |
| Amusement and recreation services, except   | 17.93          | 6.83                   | 13.10                    | 1                            |                                   | 1 .                        | 2.54                 |                          |                         |
| Other services Offices of physicians, including osteopathic   | 5 18           |                        | 6.37                     |                              |                                   |                            | 2.44                 |                          | 3.1                     |
| physicians including osteopatric  | _              | 19.93                  | 14.74                    | 10.31                        | 23 24                             | 24.43<br>57.80             | 5.07<br>9.15         | 6.02<br>9.43             | 6.0                     |
| physiciens<br>Offices of dentists.<br>Offices of other health practitioners   | =              | 17.35<br>35.27<br>9.90 | 19.63<br>58.43           | 44 70                        | 23.24<br>55.53<br>74.81<br>20.23  | 95.29<br>20.45             | 21.27<br>4.23        | 23.49<br>4.71            | 9.6<br>22.7<br>7.4      |
| Nursing end personal cere tecilities  | (t) —          | 3.52                   | 19.43<br>31.75           | 5) 5.8€                      | il 39.01                          | II 39 22I                  | 9.01                 | / 32                     | 1 4.0                   |
| Other medical services  | =              | 25.49<br>12.85         | 44.59<br>26 94           | IJ 10.21                     | 24.53                             | 83.49<br>24.53             | 5.43                 | 8.39                     | 10.6                    |
| Legel services Educational services   | 21.46          | 18.45<br>12.07         | 24.92<br>24.34           | 17.52                        | ol ∆5.50                          | al 45.761                  | 9.74<br>7.58         | 11.49                    | 10.2                    |
| Social services Membership organizations Architectural and engineering services.  | 80.49          | 62.72<br>17.65         | 59 57<br>31.54           | II 16.37                     | 50.60<br>46.73                    | 48.07                      | 22.20<br>8.70        | 26 28<br>11.99           | 26.7<br>11.4            |
| Architectural end engineering services.  Accounting, auditing, and bookkeeping services.  | 7.60           | 9 28<br>24.31          | 13 28<br>34.04           | 7.45<br>35.59                | 11.29<br>48.28                    | 11.46<br>50.87             | 4.22<br>14.78        | 5.93<br>16.81            | 11.4<br>8.3<br>17.3     |
| Accounting, auditing, and bookkeeping services<br>Miscellaneous services (including veterinerians),<br>not elsewhere clessified | 14 23          | 11.83                  | 18.21                    |                              |                                   |                            | 7.84                 | 12.75                    | 11.7                    |
| Nature of business not allocable  | C)             | 15.09                  | 19.20                    | 12.53                        | 34.90                             | 35.40                      | 7.47                 | 9.79                     | 11.5                    |

<sup>&</sup>quot;Estimate should be used with caution because of the small number of sample returns on which it is based

"Date deleted to evoid disclosure of information for specific corporations. Deleted date are included in the appropriate totals."

Credits include foreign tax. U.5 possessions tax, investment, work incentive (WIN), and jobs credits.

Less than \$500 per return.

Coefficient of yeneiton is less than .005 but greater then zero.

Estimate is based on returns sampled at a 100 percent rate and coefficient of venetion is zero.

NOTE Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 1.2 - Balance Sheets and Income Statements, by Major Industry

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   | \                          | Major industry Mining           |                                 |                     |                      |                                    |                           |  |  |  |
|---|----------------------------|---------------------------------|---------------------------------|---------------------|----------------------|------------------------------------|---------------------------|--|--|--|
| Item  | All industries             | Agriculture,                    |                                 |                     | T                    | T                                  | Nonmetallic               |  |  |  |
|   | II KOUSUROS                | end<br>fishing                  | Total                           | Metal<br>mining     | Coal<br>mining       | Oil end gas<br>extrection          | minerals,<br>except fuels |  |  |  |
|   | (1)                        | (2)                             | (3)                             | (4)                 | (5)                  | (6)                                | (7)                       |  |  |  |
|   |                            | 20.074                          | 40.424                          | 1,059               | 3,268                | 11,701                             | 3.0                       |  |  |  |
| umber of returns, total   |                            | 59,971<br>32,904,822            | 19,124<br>97,670,205            | 12,705,146          | 13,838,343           | 93,465,783                         | 7,660,9                   |  |  |  |
| Otal assets   |                            | 1,911,034                       | 3,068,877                       | 145,374             | 576,528              | 1,909,756                          | 436,2                     |  |  |  |
| Notes and accounts receivable   |                            | 3,034,004                       | 18,978,242                      | 990,335             | 1,833,042            | 15,983,497                         | 1,171,3                   |  |  |  |
| Less: Allowance for bad debts   | . 38,204,317               | 33,127                          | 104,598                         | 29,597              | 9,529                | 45,355                             | 20,1                      |  |  |  |
| Inventories   | 442,652,820                | 3,769,408                       | 4,739,477                       | 981,152             | 666,943              | 2,340,008                          | 751,3                     |  |  |  |
| Investments in Government obligations: United States                              | 219,415,567                | 167,822                         | 342,568                         | 25,399              | 147.086              | 140,202                            | 29,6                      |  |  |  |
| State end local.  |                            | 41,108                          | 85,548                          | 5,532               | 40,598               | 37,294                             | *2,1                      |  |  |  |
| Other current assets  | 206,725,556                | 971,127                         | 5,335,341                       | 2,379,646           | 666,623              | 1,879,708                          | 210,3                     |  |  |  |
| Loans to etockholders   | 18,304,758                 | 485,267                         | 1,279,860                       | *66,338             | 35,163               | 1,153,714                          | 24,6                      |  |  |  |
| Mortgage and real estate loans  | 752,045,306<br>868,775,652 | 438,324<br>2,683,506            | 319,816<br>18,726,925           | 18,495<br>3,272,433 | 11,130<br>1,991,644  | 264,260<br>12,384,456              | 25,9<br>1,078,3           |  |  |  |
| Other investments   | 1,596,212,705              | 18,476,272                      | 49,333,984                      | 6,038,458           | 8,662,559            | 28,727,580                         | 5,905,                    |  |  |  |
| Less: Accumulated depreciation  | 631,320,855                | 8,241,990                       | 17,980,813                      | 2,347,308           | 3,312,194            | 9,408,844                          | 2,912,                    |  |  |  |
| Depletable assets   | 44,770,440                 | 179,906                         | 9,810,944                       | 573,168             | 1,254,679            | 7,505,583                          | 477,                      |  |  |  |
| Less. Accumulated depletion   | [ 13,928,939]              | 23,990                          | 2,634,510                       | 201,461             | 111,277              | 2,233,998                          | 87,                       |  |  |  |
| Land  | 79,654,340                 | 7,538,576<br>70,599             | 1,339,613<br>2,212,045          | 121,125<br>198,611  | 377,910<br>48,203    | 460,318<br>1,954,665               | 380,:<br>10,:             |  |  |  |
| Intangible assets (amortizable)   |                            | 17,878                          | 885,841                         | 130,773             | 6,382                | 745,841                            | 2,0                       |  |  |  |
| Other essets  | 153,024,102                | 1,454,656                       | 2,701,725                       | 597,209             | 765,619              | 1,158,558                          | 160,                      |  |  |  |
| otal liabilities  |                            | 32,904,822                      | 97,870,205                      | 12,705,148          | 13,838,343           | 63,465,783                         | 7,660,                    |  |  |  |
| Accounts payable  |                            | 1,724,560                       | 8,143,040                       | 589,412             | 1,078,208            | 5,735,962                          | 739,                      |  |  |  |
| Mortgages, notes, end bonds payable in less than one year                         | 380,851,818                | 6,362,543                       | 3,991,597                       | 277,223             | 1,150,889            | 2,194,533                          | 368,                      |  |  |  |
| Other current liabilities   | 2,335,790,244              | 1,679,091<br>2,018,165          | 14,223,138<br>1,369,447         | 760,898<br>257,182  | 1,149,184<br>168,766 | 11,87 <del>6</del> ,374<br>731,231 | 436,<br>212,              |  |  |  |
| Loans from stockholders   | 56,186,425<br>760,536,053  | 9,619,740                       | 20,039,817                      | 2,670,549           | 3,582,417            | 12,066,453                         | 1,720,                    |  |  |  |
| Other liabilities   |                            | 1,281,733                       | 4,845,010                       | 711,348             | 1,313,918            | 2,297,614                          | 523,                      |  |  |  |
| Capital stock   |                            | 5,154,893                       | 3,597,033                       | 690,069             | 467,919              | 1,790,292                          | 648,                      |  |  |  |
| Paid-in or capital surplus  | 381,888,848                | 2,333,678                       | 15,358,456                      | 2,093,316           | 1,706,468            | 11,221,604                         | 337,                      |  |  |  |
| Retained earnings, appropriated   | 40,070,733                 | 245,259                         | 4,013,381<br>22,695,907         | 56,023<br>4,634,161 | 169,268<br>3,162,155 | 3,745,560<br>12,089,910            | 42,<br>2.809.             |  |  |  |
| Retained earnings, unappropriated   | 795,467,154                | 2,878,943<br>394,983            | 607,621                         | 35,035              | 110,849              | 283,772                            | 177,                      |  |  |  |
|   |                            | 41,417,558                      | 94,706,062                      | 5,539,186           | 12,063,687           | 89,944,041                         | 7,159,                    |  |  |  |
| otal receipts   |                            |                                 | 90,538,979                      | 4,883,839           | 11,549,253           | 67,230,058                         | 6,875,                    |  |  |  |
| Business receipts   | 4,353,704,519              | 39,222,456                      | 90,536,979                      | 4,003,039           | 11,549,253           | 07,230,036                         | 0,075,                    |  |  |  |
| United States   | 16,241,045                 | 20,019                          | 33,854                          | 6,855               | 9,665                | 13,715                             | 3,                        |  |  |  |
| State end local   | 9,140,667                  | 2,113                           | 6,654                           | 114                 | 2,428                | 2,703                              | 1,                        |  |  |  |
| Other interest  | 195,479,301                | 229,063                         | 594,530                         | 73,173              | 82,467               | 398,557                            | 40,<br>38,                |  |  |  |
| Rents   |                            | 194,067<br>53,236               | 200,422<br>234,112              | 4,960<br>13,164     | 69,157<br>15,615     | 87,957<br>195,779                  | 9,                        |  |  |  |
| Royelties  Net short-term capital gain reduced by net long-term capital loss      |                            | 18,759                          | 24,488                          | *1,548              | 1,042                | 20,635                             | *1.                       |  |  |  |
| Net long-term capital gain reduced by net short-term capital loss                 | 14,679,876                 | 445,228                         | 874,847                         | 331,873             | 94,352               | 399,014                            | 49.                       |  |  |  |
| Net gain, noncapital assets   | 12,137,078                 | 160,373                         | 349,208                         | 83,250              | 33,125               | 204,661                            | 28,                       |  |  |  |
| Dividends received from domestic corporations                                     | 13,321,287                 | 40,193                          | 251,615                         | 31,682<br>*45,613   | 38,936<br>1,206      | 175,681<br>47,472                  | 5,                        |  |  |  |
| Dividends received from foreign corporations                                      |                            | *7,669<br>1,024,381             | 84,838<br>1,502,515             | 83,115              | 166,441              | 1,167,808                          | 105,                      |  |  |  |
|   |                            |                                 |                                 | 5,354,460           | 12,361,416           | 42,863,581                         | 8,778,                    |  |  |  |
| otal deductions   |                            | <b>40,125,054</b><br>29,140,482 | <b>87,158,152</b><br>44,583,576 | 3,530,165           | 8,200,747            | 28,565,083                         | 4,287.                    |  |  |  |
| Cost of sales and operations.  Compensation of officers                           |                            | 1,029,196                       | 792,847                         | 35,161              | 149,070              | 465,626                            | 142.                      |  |  |  |
| Repairs   | 33,661,153                 | 807,135                         | 731,017                         | 33,921              | 241,657              | 219,224                            | 236,                      |  |  |  |
| Bad debts   | 15,660,693                 | 56,859                          | 83,225                          | 7,300               | 17,708               | 44,697                             | 13,<br>80,                |  |  |  |
| Rent paid on business property  |                            | 843,362                         | 523,555                         | 37,113              | 107,974              | 297,485<br>688,018                 | 222                       |  |  |  |
| Taxes paid  | 116,155,070<br>192,403,316 | 870,132<br>1,251,690            | 1, <b>69</b> 6,068<br>2,180,034 | 235,763<br>239,010  | 548,378<br>557,502   | 1,189,652                          | 193                       |  |  |  |
| Contributions or gifts  | 2,084,022                  | 11,684                          | 30,884                          | 2,568               | 3,151                | 20,412                             | 4                         |  |  |  |
| Amortization  | 1,188,784                  | 8,017                           | 20,003                          | 3,201               | 3,521                | 12,248                             | . 1                       |  |  |  |
| Depreciation  | . 121,299,900              | 1,650,333                       | 3,448,124                       | 338,642             | 878,332              | 1,788,261                          | 442                       |  |  |  |
| Depletion   |                            | 13,912                          | 1,102,876                       | 154,251             | 350,719              | 333,746                            | 264                       |  |  |  |
| Advertising   | 40,786,627                 | 119,677                         | 71,462<br>404,186               | 4,691<br>81,405     | 4,824<br>76,203      | 39,153<br>193,593                  | 22<br>52                  |  |  |  |
| Pension, profit-sharing, stock bonus, and annuity plens Employee benefit programs |                            | 144,965<br>90,121               | 313,568                         | 18,158              | 168,280              | 79,878                             | 47                        |  |  |  |
| Net loss, noncapital assets   |                            | 15,091                          | 58,601                          | *4,443              | 14,691               | 30,856                             | 8                         |  |  |  |
| Other deductions  |                            | 4,072,397                       | 11,118,104                      | 627,668             | 1,038,660            | 8,695,648                          | 756                       |  |  |  |
| otal receipts less total deductions   | 247,405,739                | 1,292,505                       | 27,547,910                      | 184,727             | - 297,728            | 27,280,460                         | 380                       |  |  |  |
| constructive taxable income from releted foreign corporations                     | 8,602,401                  | 6,570                           | 168,325                         | 120,594             | 742                  | 46,706                             | 270                       |  |  |  |
| let income (less deficit)   |                            | 1,296,962                       | 27,709,582                      | 305,206<br>482,207  | - 299,415<br>421,073 | 27,324,462<br>28,205,862           | 379<br>473                |  |  |  |
| Net income  |                            | 2,202,179<br>905,217            | 29,562,865<br>1,873,283         | 482,207<br>177,000  | 720,488              | 26,205,662<br>881,399              | 94                        |  |  |  |
| ncome subject to tax  |                            | 1,386,949                       | 29 041 850                      | 420,317             | 340,596              | 27,872,942                         | 407                       |  |  |  |
| ncome tax, total  |                            | 485,580                         | 13,837,808                      | 172,480             | 173,055              | 13,299,593                         | 192                       |  |  |  |
| Normal tax, surtax, and alternative tax   | 106,978,893                | 475,815                         | 13,741,509                      | 144,759             | 145,386              | 13,273,565                         | 177                       |  |  |  |
| Tax from recomputing prior-year investment credit                                 |                            | 9,124                           | 18,591                          | 4,149               | 4,317                | 7,638                              | 2.                        |  |  |  |
| Tax from recomputing prior-year work incentive (WIN) credit                       |                            | 640                             | 23<br>77,686                    | 23,572              | 23,352               | 18,491                             | 12                        |  |  |  |
| Additional tax for tax preferences  | 1                          | *13,210                         | 12,512,804                      | 63,516              | 1,662                | 12,445,728                         | 1                         |  |  |  |
| oreign tax credit   |                            | 13,210                          | 12,512,604                      | 03,516              | 1,302                | 12,440,720                         | ,                         |  |  |  |
| rvestment credit  |                            | 100,232                         | 234,247                         | 36,169              | 32,422               | 123,772                            | 41                        |  |  |  |
| Nork Incentive (WIN) credit   | 18,469                     | 17                              | *94                             | 22                  | *39                  | 3                                  | _                         |  |  |  |
| lobs credit   |                            | 31,117                          | 44,138                          | *702                | 5,880                | 27,308                             | 9                         |  |  |  |
| Distributions to stockholders   |                            | 251 122                         | 2,194,973                       | 173,316             | 204 554              | 1,648,102                          | 149                       |  |  |  |
| Cash and property except in own stock   | 70,294,349                 | 251,428                         |                                 | 173 316             | 224,554              |                                    |                           |  |  |  |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Corporation Returns/1978

### RETURNS OF ACTIVE CORPORATIONS

### Table 1.2 - Balance Sheets and Income Statements, by Major Industry - Continued

|   |                             |   |                                      | Major                           | industry — Contin          | ued                       |                                |                         |                                    |
|---|-----------------------------|---|--------------------------------------|---------------------------------|----------------------------|---------------------------|--------------------------------|-------------------------|------------------------------------|
|   |                             | Constr  | uction                               |                                 | r                          |                           | Manufacturing                  |                         |                                    |
| Item  | Total                       | General building contractors and operative builders | Heavy<br>construction<br>contractors | Special<br>trade<br>contractors | Total                      | Food and kindred products | Tobacco<br>manufactures        | Textile mill products   | Apparel and other textile products |
|   | (8)                         | (9)   | (10)                                 | (11)                            | (12)                       | (13)                      | (14)                           | (15)                    | (16)                               |
|   |                             |   |                                      |                                 |                            | .5 .00                    |                                | 5.500                   | 16,0                               |
| lumber of returns, total  |                             | 1   | 16,093<br>22,632,490                 | 118,482<br>29,043,943           | 223,471<br>1,308,673,807   | 15,488<br>104,765,387     | 83<br>21,616,939               | 5,593<br>20,707,590     | 18,274,3                           |
| Cash  |                             |   | 2,112,299                            | 3,100,443                       | 44,695,714                 | 3,860,012                 | 560,668                        | 889,920                 | 1,135,1                            |
| Notes and accounts receivable   | 29,254,760                  | 11,623,829  | 6,700,043                            | 10,930,687                      | 312,710,045                | 20,486,528<br>432,814     | 2,948,408<br>31,195            | 5,364,597<br>97,933     | 5,158,7<br>103,4                   |
| Less Allowence for bad debts  | 19,335,507                  |   | 33,685<br>1,469,927                  | 137,053<br>4,192,648            | 5,745,360<br>223,353,223   | 21,028,680                | 5,183,744                      | 5,706,609               | 6,588.2                            |
| Inventories Investments in Government obligations   |                             |   |                                      |                                 |                            | 668,022                   | 8,346                          | 148,655                 | 66.8                               |
| United States   | 461,046                     |   | 120,330<br>94,107                    | 88,526<br>43,856                | 11,603,707<br>2,533,374    | 233,707                   | 18                             | 18,176                  | 89,4                               |
| State and local Other current assets  |                             | 7,042,751   | 1,898,601                            | 2,377,815                       | 59,174,285                 | 4,487,350                 | 510,995                        | 617,918                 | 760,1                              |
| Loans to stockholders Mortgage and real estate loans  | 2,185,696                   |   | 116,704<br>73,913                    | 449,243<br>77,268               | 3,530,794<br>3,340,490     | 550,166<br>632,157        | 392,911<br>17,324              | 41,204<br>23,412        | 160,3<br>22,9                      |
| Mortgage and real estate loans.  Other investments  | 6,198,75                    | 3,107,494   | 2,007,691                            | 1,083,372                       | 211,675,467                | 17,253,928                | 5,855,430                      | 1,310,372               | 1,453,1                            |
| Depreciable assets  | 37,721,795                  | 11,220,481  | 15,333,955<br>8,474,604              | 11,167,358<br>5,759,338         | 662,647,897<br>307,305,415 | 52,768,056<br>22,815,724  | 5,962,713<br>1,372,176         | 14,027,207<br>7,804,486 | 4,600,8<br>2,267,8                 |
| Less Accumulated depreciation   | 18,735,986                  | 1   |                                      |                                 | 1                          | 348,069                   | 200,504                        | *5,426                  | *4.                                |
| Depletable assets Less Accumulated depletion  | 40,92                       | 6,955   | 18,814                               | 15,152                          | 9,549,267                  | 91,071                    | 212262                         | *2,884<br>146,413       | *1,1<br>140,                       |
| Land -  | 4,035,64                    |   |                                      |                                 | 16,831,061<br>20,550,620   | 1,826,293<br>731,343      | 212,362<br>227,576             | 57,023                  | 65,                                |
| Intangible assets (amortizable)  Less: Accumulated amortization   |                             | 4 27,012  | 12,324                               | 22,259                          | 9,478,320                  | 161,971                   | 24,487                         | 17,216                  | 30,<br>431,                        |
| Other assets  | 2,750,140                   |   | l .                                  | 1                               |                            | 3,392,655                 | 963,799                        | 273,177                 |                                    |
| otal llabilitiea  |                             |   |                                      | 29,043,943<br>6,555,978         | 1                          | 104,765,387<br>13,186,390 | <b>21,616,939</b><br>2,143,272 | 20,707,590<br>2,901,660 | 1 <b>8,2</b> 74,<br>3,263,         |
| Accounts payable Mortgages, notes, and bonds payable in less than   |                             | 10,717,772  | 4,405,327                            | 0,333,970                       |                            |                           |                                | _, .                    |                                    |
| year  | 16,120,30                   |   | 2,132,963                            | 3,083,813<br>4,297,944          | 93,248,463<br>137,064,919  | 8,460,110<br>10,880,535   |                                | 1,681,266<br>1,795,310  | 2,143.5<br>1,795,                  |
| Other current liabilities  Loans from stockholders  | 14,741,84                   |   |                                      |                                 |                            | 1,418,977                 | 296,062                        | 213,008                 | 404,                               |
| Mortgages, riotes, and corios payable in one year   | or                          |   |                                      | i                               | 237,682,006                | 18,250,661                | 4,485,044                      | 3,472,362               | 2,145.                             |
| other liabilities   |                             |   |                                      |                                 |                            | 3,681,660                 |                                | 282,401                 | 288,                               |
| Other liabilities  Capital stock  | 5 0 4 0 4 0                 |   | 1,517,713                            | 2,011,391                       |                            | 7,095,589                 |                                | 1,494,921               | 1,397,                             |
| B. I  | 2 192 04                    |   |                                      |                                 |                            | 9,179,416<br>769,594      |                                | 1,206,600<br>32,234     | 1,196,<br>57,                      |
| Reteined earnings, appropriated. Retained earnings, unappropriated.   | 263,19<br>18,430,17         |   |                                      |                                 | 387,055,630                | 32,628,361                | 6,016,050                      | 7,949,102               | 5,873.                             |
| Less Cost of treasury stock   | 1,437,43                    |   |                                      |                                 | 10,820,575                 | 785,904                   |                                | 321,294                 | 292,                               |
| Total racalpta  |                             | 1   |                                      |                                 |                            | 221,635,015               |                                | 38,476,314              | 39,718,<br>39,108,                 |
| Business receipts   |                             | 6 92,368,848  | 44,407,794                           | 74,842,154                      | 1,773,467,830              | 217,499,486               | 19,019,345                     | 37,893,386              | 39,106,                            |
| Interest on Government obligations United States State and local Other interest Rents Royaltes Not seed form control dain reduced by net long-t | 39,39                       |   |                                      |                                 |                            | 48,982                    |                                | 14,920                  |                                    |
| State and local   | 18,65<br>840,34             |   |                                      |                                 |                            | 15,167<br>881,203         | 113                            | 806<br>91,545           |                                    |
| Other interest  | 871,33                      |   |                                      | 114,246                         | 6,510,698                  | 369,432                   | 20,868                         | 36,073                  | 30,                                |
| Royalties   | 35,26                       | 8 7,452   | 19,560                               | 8,256                           | 5,947,345                  | 350,520                   | 69,082                         | 28,770                  | 69,                                |
| Net short-term capital gain reduced by net long-ti-<br>capital loss.  |                             | 0 21,153  | 1,719                                | 10,419                          | 157,623                    | 26,155                    | 10,835                         | 1,101                   | t,                                 |
| Net long-term capital gain reduced by net short-t   | ∍rm                         |   |                                      |                                 |                            |                           |                                | 25 802                  | 19.                                |
| capital loss  Net gain, noncapital assets   | 413,23<br>488,16            |   |                                      |                                 |                            | 229,010<br>179,31         | 56,981<br>66,241               | 35,802<br>46,582        |                                    |
| Dividends received from domestic corporations   | 84,68                       | 23,111  | 45,07                                | 16,697                          | 5,410,573                  | 236,484                   | 68,087                         | 46,281                  | 50,<br>53,                         |
| Dividends received from foreign corporations  | 2,185,94                    |   |                                      |                                 |                            | 442,466<br>1,356,798      |                                | 13,367<br>267,682       |                                    |
| Other receipts Total deductions   |                             | 1   |                                      |                                 | 1                          |                           |                                | 1                       | 38,073,                            |
| Cost of sales and operations  |                             |   |                                      | 1                               | 1 '                        | 167,151,940               | 10,638,159                     | 29,446,462              |                                    |
| Compensation of officers  | 7,334,08                    | 2,581,90  | 1 965,74                             |                                 |                            | 1,237,419<br>1,772,566    |                                | 465,146<br>298,707      |                                    |
| Repairs Bad debts   |                             |   |                                      |                                 |                            | 281,144                   |                                | 63,556                  | 102                                |
| Rent peid on business property  |                             |   | 366,65                               | 582,23                          | 14,393,723                 |                           |                                | 249,115                 |                                    |
| Taxes paid  | 4,601,02                    |   |                                      |                                 |                            | 5,365,200<br>2,539,25     |                                | 945,709<br>538,777      | 1,039                              |
| Interest paid Contributions or gifts  |                             |   |                                      |                                 | 7 1,086,378                | 84,22                     | 10,452                         | 24,385                  |                                    |
| Amortization  |                             |   |                                      |                                 |                            | 27,143<br>4,109,408       |                                |                         |                                    |
| Depreciation .  | 3,803,76                    | I   | 1                                    |                                 | 1                          | 28,27                     | 1                              |                         |                                    |
| Depletion   | 510,69                      |   | 7 46,45                              | 2 227,65                        | 19,539,940                 | 5,299,88                  | 1,022,971                      | 244,865                 |                                    |
| Pension, profit-shanng, stock bonus, and annuity  |                             |   |                                      |                                 |                            |                           |                                | 254,62°<br>173,814      |                                    |
| Employee benefit programs Net loss, noncapital assets   | 876,11<br>56,49             |   |                                      |                                 | 6 540,055                  | 53,08                     | 1,773                          | 27,775                  | 19                                 |
|   | 15,709,85                   |   |                                      | 1                               |                            |                           |                                | 1                       | i                                  |
| Total receipts less total deductions  | 5,803,59                    | 2,002,23  | 7 1,595,03                           | 6 2,206,31                      | 7 106,542,635              | 7,930,75                  | 1,948,565                      | 1,745,748               | 1,044                              |
| Constructive taxable income from related foreign corporations   | 91,39                       |   |                                      |                                 |                            |                           |                                |                         |                                    |
| Net income (less deficit)   | 5,876,3                     |   |                                      |                                 |                            |                           |                                |                         | 1 2,002                            |
| Net income Deficit.   | 2,180,6                     | 52 1,024,35   | 7 364,06                             | 5 792,22                        | 9 6,626,102                | 538,94                    | 9 13,271                       | 215,15                  | 2 309                              |
| Income subject to tax   | 6,420,11                    |   |                                      |                                 | I                          |                           | T .                            |                         |                                    |
| Income tax, total Normal tax, surtax, and atternative tax   | 2,427,7<br>2,39 <b>6</b> ,8 |   |                                      |                                 |                            | 3,985,81<br>3,954,47      | 893,418                        | 837,85                  | 7 775                              |
| Tax from recomputing pnor-year investment cred  | 1 25,6                      |   |                                      |                                 |                            |                           |                                |                         |                                    |
| Tax from recomputing pnor-year work incentive (   | WIN)                        | ļ   | - (')                                | _                               | - 62                       | *(1)                      | _                              | (')                     | }                                  |
| Additional tax for tax preferences  | 0.0                         | 09 1,13   |                                      | 6 23                            |                            | 3,28                      |                                | *26                     | 1                                  |
| Foreign tax credit  | 116,1                       | 60 47,27  | 1 64,74                              | 8 4,14                          |                            |                           |                                |                         |                                    |
| U.S possassions tax credit  | 1,8                         |   |                                      |                                 |                            |                           |                                |                         |                                    |
| Investment credit Work incentive (WIN) credit   | 2                           | 79 3  | io • •                               | 68 18                           | 12,044                     | 1 33                      | 8 15                           | 36                      | 1                                  |
| Jobs credit   | 4813                        |   | 9 81,93                              | 243,90                          | 956,21                     | 57,84                     | 7 636                          | 30,02                   | 7 70                               |
| Distributions to stockholders:<br>Cash and property except in own stock.  | 627,9                       | 14 250,15   | 202,42                               | 175,34                          | 31,173,45                  | 2,317,98                  | 9 497,399                      |                         |                                    |
| Corporation's own stock   | 54,4                        |   |                                      |                                 |                            |                           |                                | *6,29                   |                                    |

Footnotes at and of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.2 — Balance Sheets and Income Statements, by Major Industry — Continued

|  |                          |                                       |                              |                             | r industry — Contin                 |  |   |                                    |                                       |
|--|--------------------------|---------------------------------------|------------------------------|-----------------------------|-------------------------------------|--|---|------------------------------------|---------------------------------------|
|  | <u> </u>                 | · · · · · · · · · · · · · · · · · · · |                              | Manu                        | ufactunng Contir                    |  |   | 1                                  |                                       |
| llem   | Lumber and wood products | Furnitura<br>and fixtures             | Paper and allied products    | Printing and publishing     | Chemicals<br>and allied<br>products | Patroloum<br>(including<br>integrated)<br>and coal<br>products | Rubber and<br>miscellaneous<br>plastics<br>products | Leethar and<br>leather<br>products | Stone, clay,<br>and glass<br>products |
|  | (17)                     | (18)                                  | (19)                         | (20)                        | (21)                                | (22)   | (23)  | (24)                               | (25)                                  |
|  |                          |                                       |                              |                             |                                     |  |   |                                    |                                       |
| Number of returns, total   |                          | 8,369                                 | 3,318                        | 34,373                      | 9,495                               | 1,171  | 10,021  | 2,499                              | 8,06                                  |
| Total sasets   | 33,684,017<br>1,493,772  | <b>6,463,373</b><br>484,240           | 38,722,547<br>898,563        | 38,409,408<br>2,188,350     | 117,920,558<br>3.037.581            | 252,352,424<br>5,113,827                                       | <b>24,009,862</b><br>985,379                        | 5,968,568<br>394,491               | 3 <b>0,334,6</b> 5                    |
| Notes and eccounts receivable  | 5,019,585                | 2,290,314                             | 5,819,922                    | 8,914,441                   | 22,398,276                          | 48,245,103   | 6,219,382   | 1,531,216                          | 6,314,20                              |
| Less Allowence for bad debts   | 89,454                   | 54,535                                | 135,349                      | 591,613                     | 474,914                             | 595,772  | 103,595   | 34,329                             | 145,15                                |
| Inventones   | 5,495,327                | 2,604,378                             | 5,942,881                    | 4,314,843                   | 19,331,427                          | 16,736,673   | 4,958,875   | 1,952.011                          | 4,462,59                              |
| United States  | 93,207                   | 15,969                                | 463,543                      | 412,183                     | 413,380                             | 1,996,927  | 83,481  | 30,958                             | 415,44                                |
| State and local  | 19,647                   | *20,931                               | 60,634                       | 324,643                     | 289,473                             | 127,588  | *79,110   | *17,211                            | 19,11                                 |
| Other current essets   | 1,298,501<br>66,514      | 263,587<br>15,698                     | 1,562,445<br>84,359          | 2,639,519<br>262,734        | 4,828,204<br>258,770                | 7,612,430<br>108,997   | 537,629<br>87,317                                   | 224,202<br>16,407                  | 1,157,86<br>35,88                     |
| Mortgage and real estate loans   | 1,001,149                | 12,887                                | 16,627                       | 113,451                     | 50,396                              | 137,025  | 52,295  | 1,023                              | 23,8                                  |
| Other investments  | 3,339,531                | 539,372                               | 4,741,497                    | 4,974,588                   | 21,408,821                          | 68,177,161   | 2,863,017   | 726,373                            | 3,251,5                               |
| Depreciable assets Less: Accumulated depreciation  | 20,391,138<br>8,521,335  | 3,739,431<br>1,773,268                | 28,536,345<br>13,106,172     | 18,430,876<br>8,655,816     | 73,798,989<br>34,187,267            | 132,237,767<br>54,720,495                                      | 14,317,051<br>6,832,618                             | 1,691,222<br>812,318               | 22,576,9<br>10,600,4                  |
| Depletable essets  | 2,537,208                | *4,701                                | 2,580,048                    | 220,942                     | 1,206,192                           | 19,625,123   | *5,188  | 2                                  | 335,2                                 |
| Less: Accumulated depletion  | 126,341                  | 1,731                                 | 538,912                      | 17,282                      | 329,344                             | 7,813,787  | *1,041  | -]                                 | 69,50                                 |
| Intangible essets (amortizable).   | 506,939<br>61,892        | 130,205<br>30,966                     | 960,549<br>144,489           | 718,412<br>1,320,558        | 1,451,617<br>1,337,655              | 4,373,589<br>13,612,356  | 240,333<br>59,478                                   | 45,010<br>50,413                   | 615,34<br>73,89                       |
| Less: Accumulated emortization   | 13,237                   | 7,751                                 | 34,072                       | 215,343                     | 272,752                             | 7,789,663  | 15,329  | 12,036                             | 20,17                                 |
| Other assets   | 1,089,974                | 147,979                               | 725,150                      | 3,053,922                   | 3,374,053                           | 5,167,574  | 473,910   | 146,713                            | 534,36                                |
| Total liabilities  | 33,684,017               | 6,463,373                             | 38,722,547                   | 38,409,408                  | 117,920,558                         | 252,352,424  | 24,009,862  | 5,968,568                          | 30,334,6                              |
| Accounts payable   | 3,005,696                | 1,129,586                             | 4,326,911                    | 3,844,849                   | 11,483,580                          | 38,077,271   | 3,264,228   | 894,489                            | 3,512,76                              |
| Mortgages, notes, and bonds payable in less than one year                                  | 2,604,293                | 706,212                               | 1,369,682                    | 2,336,286                   | 5,846,439                           | 5.882.956  | 1,314,461   | 671,903                            | 1,498,25                              |
| Other current liabilities  | 3,524,338                | 915,536                               | 3,802,224                    | 4,939,790                   | 12,916,264                          | 15,661,396   | 2,773,681   | 482,984                            | 3,236,85                              |
| Loans from stockholders  | 441,646                  | 177,518                               | 152,327                      | 687,576                     | 750,517                             | 781,782  | 348,362   | 62,340                             | 271,61                                |
| Mortgages, notes, and bonds payable in one year or more                                    | 6.940.929                | 1,320,680                             | 8,885,698                    | 5,629,085                   | 25,034,715                          | 42.806.682   | 5.021.533   | 948,949                            | 6,146,65                              |
| Other liabilities  | 1,185,455                | 152,484                               | 867,352                      | 2,165,601                   | 2,761,809                           | 24,239,459   | 473,616   | 99,996                             | 767,29                                |
| Capital stock.   | 2,161,679                | 796,035                               | 3,073,570                    | 2,478,089                   | 7,785,289                           | 14,797,011   | 1,153,807   | 614,857                            | 2,051,64                              |
| Paid-in or capital surplus  Retained earnings, approprieted                                | 3,716,169<br>118,300     | 468,586<br>33,810                     | 3,502,964<br>69,370          | 2,766,004<br>178,228        | 13,330,362<br>8 <b>8</b> 4,646      | 33,166,705<br>525,455  | 2,038,073<br>610,703                                | 564,108<br>42,758                  | 2,506,25<br>207,78                    |
| Retained earnings, unappropriated  | 10,481,507               | 2,908,629                             | 12,974,465                   | 14,084,407                  | 38,356,105                          | 77,847,924   | 7,254,088   | 1,681,915                          | 10,464,15                             |
| Less Cost of treasury stock  | 495,994                  | 145,704                               | 302,017                      | 700,506                     | 1,229,169                           | 1,434,217  | 242,691   | 95,730                             | 328,62                                |
| Total receipta   | 49,680,047               | 17,646,733                            | 51,168,081                   | 57,068,172                  | 138,103,009                         | 357,356,403  | 36,971,858  | 11,750,264                         | 41,404,02                             |
| Business receipts  | 47,027,684               | 17,344,273                            | 49,189,888                   | 55,234,270                  | 132,744,153                         | 346,075,188  | 35,983,185  | 11,547,440                         | 40,117,45                             |
| Interest on Government obligations United States   | 9,249                    | 3,449                                 | 22,867                       | 33,481                      | 43,558                              | 132,493  | 17,382  | 1,673                              | 12,02                                 |
| State and local  | 1,456                    | 2,378                                 | 4,942                        | 10,156                      | 12,529                              | 21,768   | 635   | 1,029                              | 1,43                                  |
| Other interest   | 318,879                  | 35,253                                | 262,928                      | 329,685                     | 989,375                             | 2,493,202  | 140,279   | 58,678                             | 191,26                                |
| Other interest Rents Royalties   | 74,356<br>18,760         | 30,860<br>13,703                      | 75,033<br>181,126            | 181,890<br>134,643          | 129,378<br>772,803                  | 1,121,332<br>1,026,048   | 62,739<br>58,556                                    | 8,994<br>4,489                     | 82,31<br>104,30                       |
| Net short-term capital gain reduced by net long-term                                       | 10,700                   | 15,705                                | ,01,120                      | 154,045                     | 772,003                             | 1,020,040  | 30,330  | 4,403                              | 104,50                                |
| capital loss   | 5,152                    | 667                                   | 2,222                        | 4,566                       | 7,965                               | 22,072   | 3,315   | *215                               | 1,88                                  |
| Net long-term capital gain reduced by net short-term capital loss                          | 1,723,906                | 13,499                                | 789,428                      | 215,494                     | 425,685                             | 928,294  | 67,467  | 3.819                              | 154.07                                |
| Net gain, noncapital assets  | 63,940                   | 25,296                                | 50,343                       | 53,148                      | 122,440                             | 138,412  | 33,744  | 1,896                              | 66,53                                 |
| Dividends received from domestic corporations  | 45,714                   | 10,034                                | 109,636                      | 116,330                     | 556,526                             | 1,089,159  | 46,277  | 47,504                             | 81,89                                 |
| Dividends received from foreign corporations Other receipts                                | 16,033<br>374,918        | 12,382<br>154,941                     | 224,331<br>255,3 <b>3</b> 7  | 75,294<br>679,214           | 882,876<br>1,415,721                | 1,696,081<br>2,612,356   | 159,223<br>399,058                                  | 2,675<br>71,852                    | 110,39<br>480,44                      |
| Total deductions   | 46,380,601               | 16,848,599                            | 47,998,541                   | 52,192,497                  | 127,346,731                         | 339,626,155  | 35,350,175  | 11,207,040                         | 38,488,87                             |
| Cost of sales and operations   | 35,208,007               | 12,453,678                            | 34,526,365                   | 33,942,125                  | 84,814,192                          | 281,208,264  | 25,180,704  | 8,415,274                          | 27,102,07                             |
| Compensation of officers   | 678,630                  | 378,731                               | 392,143                      | 1,593,095                   | 934,229                             | 305,032  | 558,070   | 164,785                            | 571,91                                |
|  | 509,349                  | 76,951                                | 1,201,034                    | 327,951                     | 2,134,967                           | 3,379,517  | 448,711   | 62,165                             | 999,44                                |
| Rent paid on business property   | 84,632<br>352,525        | 51,099<br>188,103                     | 70,987<br>372,083            | 313,427<br>7 <b>3</b> 9,711 | 235,758<br>1,272,934                | 205,700<br>2,454,998   | 95,372<br>446,319                                   | 17,786<br>232,398                  | 101,81<br>360,17                      |
| Taxes paid   | 1,185,333                | 481,897                               | 1,285,846                    | 1,752,776                   | 2.722.301                           | 9,503,465  | 1,022,066   | 292,632                            | 1,158,7                               |
| Interest paid .  | 827,732                  | 215,997                               | 839,520                      | 714,140                     | 2,571,880                           | 4,351,049  | 589,742   | 181,463                            | 644,70                                |
| Contributions or gifts   | 34,934<br>10,314         | 8,735<br>1,928                        | 48,871<br>11,419             | 74,231<br>39,515            | 118,230<br>29,362                   | 89,559<br>64,944   | 14,337<br>4,016                                     | 8,687<br>1,175                     | 29,73<br>5,35                         |
| Depreciation   | 1,593,316                | 274,604                               | 2,039,825                    | 1,487,905                   | 5,279,602                           | 7,554,419  | 951,790   | 139,484                            | 1,594,82                              |
| Depletion  | 1,672,663                | *841                                  | 373,538                      | 53,068                      | 254,081                             | 1,021,373  | 1,319   | 395                                | 148,55                                |
| Advertising  | 161,306<br>336,760       | 187,347                               | 393,734                      | 517,368                     | 3,846,395                           | 958,585  | 368,120   | 139,573                            | 206,18                                |
| Employee benefit programs  | 194,471                  | 120,270<br>98,132                     | 602,799<br>424,334           | 682,265<br>489,765          | 2,019,376<br>1,150,911              | 1,778,268<br>7 <b>96</b> ,878                                  | 436,398<br>364,328                                  | 63,067<br>54,943                   | 533,16<br>459,29                      |
| Net loss, noncapital assets  | 20,165                   | 50,497                                | 22,780                       | 13,365                      | 40,851                              | 83,786   | 4,127   | 3,082                              | 59,92                                 |
| Other deductions   | 3,510,462                | 2,259,789                             | 5,393,264                    | 9,451,791                   | 19,921,662                          | 25,870,317   | 4,864,756   | 1,430,133                          | 4,512,99                              |
| Total receipts less total deductions  Constructive taxable income from related foreign     | 3,299,446                | 798,134                               | 3,169,540                    | 4,875,675                   | 10,756,279                          | 17,730,248   | 1,621,683   | 543,224                            | 2,915,15                              |
| corporations   | 40,503                   | 3,876                                 | 156,415                      | 57,186                      | 1,079,018                           | 1,694,024  | 109,834   | 604                                | 99,48                                 |
| Net income (less deficit)  | 3,338,492<br>3,504,366   | 799,631                               | 3,321,012                    | 4,922,705                   | 11,822,769                          | 19,402,503   | 1,730,883   | 542,799                            | 3,013,20                              |
| Deficit  | 3,504,366<br>165,874     | 983,629<br>183,997                    | <b>3</b> ,486,295<br>165,283 | 5,234,502<br>311,797        | 12,371,659<br>548,890               | 19,504,189<br>101,685  | 1,895,214<br>164,331                                | 627,858<br>85,059                  | 3,203,52<br>190,32                    |
| ncome subject to tax   | 3,177,996                | 909,670                               | 3,446,518                    | 4,920,253                   | 12,147,580                          | 18,063,127   | 1,796,891   | 562,088                            | 3,032,73                              |
| ncome tax, total   | 1,191,815                | 407,849                               | 1,504,632                    | 2,228,733                   | 5,743,073                           | 8,532,305  | 807,764   | 258,789                            | 1,393,11                              |
| Normal tax, surtax, and elternetive tax  Tax from recomputing pnor-year investment credit. | 1,168,522<br>7,175       | 405,442<br>1,466                      | 1,490,123<br>6,900           | 2,219,634<br>8,830          | 5,699,507<br>23,693                 | 8,500,148<br>22,967  | 803,191<br>4,107                                    | 258,364<br>425                     | 1,384,13<br>5,98                      |
| Tax from recomputing prior-year work incentive (WIN)                                       |                          | 1,400                                 | 0,800                        | 0,030                       | 23,093                              | 22,907   | 4,107   | 425                                | 5,90                                  |
| credit   | *11                      |                                       |                              | 26                          | 10                                  |  | 5   | -                                  | 0.00                                  |
| Additional tax for tax preferences   | 16,107                   | *941                                  | 7,609                        | *243                        | 19,863                              | 9,190  | *462  |                                    | 2,99                                  |
| Foreign fax credit JS possessions fax credit   | 20,702                   | 3,134<br>128                          | 188,575<br>849               | 88,113<br>1,259             | 1,156,059<br>583,579                | 4,665,179<br>11,686  | 112,400<br>6,066                                    | 2,493<br>3,843                     | 114,94<br>7,13                        |
| nvestment credit   | 211,963                  | 23,523                                | 230,549                      | 158,576                     | 516,011                             | 883,840  | 87,074  | 11,227                             | 215,07                                |
| Work incentive (WIN) credit<br>Jobs credit   | 473                      | 156                                   | 266                          | 106                         | 315                                 | 67   | 362   | 267                                | 17                                    |
| Distributions to stockholders  | 50,093                   | 33,315                                | 23,630                       | 55,433                      | 33,382                              | 5,545  | 42,008  | 8,109                              | 37,78                                 |
|  | 500 457                  | 106 370                               | 928,751                      | 021 450                     | 4 412 671                           | 7 254 404  | 301,517   | 112 401                            | 500.00                                |
| Cesh end property except in own stock  | 593,457                  | 106,379                               | 920.7311                     | 921,450                     | 4,413,671                           | 7,254,404  | 301.3171  | 113,401                            | 526,82                                |

Footnotes at end of table. See taxt for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.2 — Balance Sheets and Income Statements, by Major Industry — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

|   |                                |                                  |                                    | Major industry<br>Manufacturing              |                                    |   |  |                                       |
|---|--------------------------------|----------------------------------|------------------------------------|--|------------------------------------|---|--|---------------------------------------|
|   |                                |                                  |                                    |  | - Continued                        | _   |  | Miscellaneous                         |
| 11em  | Primary<br>metal<br>industries | Fabricated<br>metal<br>products  | Machinery,<br>except<br>electrical | Electrical<br>end<br>electronic<br>equipment | Motor<br>vehicles and<br>equipment | Transportation equipment, except motor vehicles | instruments<br>and related<br>products | manufacturing<br>and<br>manufacturing |
|   | (26)                           | (27)                             | (28)                               | (29)   | (30)                               | (31)  | (32)                                   | not allocable<br>(33)                 |
|   |                                |                                  |                                    |  |                                    |   |  |                                       |
| lumber of returns, total  | 4,012                          | 32,656                           | 24,886                             | 13,524                                       | 2,108                              | 2,626   | 5,873                                  | 12,4                                  |
| otal assets   | 102,484,550<br>2,308,196       | 59,321,142<br>2,865,331          | 121,529,849<br>4,403,933           | 110,596,932<br>4,862,784                     | 1 <b>17,934,444</b><br>2,741,735   | 41,825,562<br>3,556,468                         | <b>23,398,244</b><br>588,192           | <b>16,353,4</b><br>973,5              |
| Notes and accounts receivable   | 19,811,249                     | 14,097,301                       | 34,426,298                         | 29,750,957                                   | 56,046,790                         | 7,261,950                                       | 6,229,716                              | 4,375,0                               |
| Less Allowance for bad debts  | 275,254<br>16,344,846          | 253,083<br>14,640,941            | 649,654<br>27,491,082              | 739,793<br>21,603,111                        | 586,926<br>17,874,634              | 138,422<br>10,711,931                           | 96,621<br>5,970,658                    | 115,4<br>4,409,7                      |
| Investments in Government obligations   |                                | 1                                |                                    | 1  |                                    |   | 5,970,658                              | 4,409,7                               |
| United States State and local.  | 401,252<br>207,967             | 313,025<br>148,194               | 1,559,926<br>215,650               | 845,829<br>98,718                            | 2,829,704<br>427,401               | 196,887<br>*14,042                              | 599,635                                | 40,5                                  |
| Other current essets  | 4,274,782                      | 2,272,542                        | 8,684,416                          | 9.131.840                                    | 2,572,512                          | 3,879,972                                       | *107,007<br>1,149,644                  | 14,7<br>707,7                         |
| Loans to stockholders .   | 61,391                         | 188,658                          | 353,375                            | 510,765                                      | 170,251                            | 20,597  | 80,810                                 | 43,6                                  |
| Mortgage end real estate loans Other investments  | 94,561<br>15,239,546           | 99,045<br>7,381,269              | 138,995<br>15,150,153              | 138,261<br>17,235,047                        | 148,394<br>11,427,599              | 575,870<br>5,389,702                            | 30,038<br>2,004,689                    | 10,`<br>1,952,`                       |
| Depreciable essets  | 71,092,150                     | 28,220,353                       | 51,519,865                         | 39,714,007                                   | 45,097,210                         | 17,274,443                                      | 11,046,422                             | 5,604,                                |
| Less Accumulated depreciation Depletable assets   | 34,610,238<br>799,050          | 13,581,707<br>183,778            | 25,108,603<br>226,667              | 18,531,065<br>586,980                        | 25,123,231<br>45,680               | 9,147,766<br>*61,633                            | 5,199,880<br>*8.425                    | 2,533,<br>*11,                        |
| Less Accumulated depletion  | 283,908                        | 24,579                           | 47,476                             | 177,005                                      | 7,270                              | *14,817   | *355                                   | 11,                                   |
| Land<br>Intengible assets (amortizable)   | 991,957<br>606,222             | 888,440<br>365,596               | 919,436<br>613,888                 | 853,549<br>562,747                           | 774,441<br>98,284                  | 511,250<br>98,518                               | 319,515<br>187,379                     | 205,<br>244,                          |
| Less Accumulated amortization   | 228,465                        | 102,984                          | 220,287                            | 160,585                                      | 24,975                             | 26,075  | 55,784                                 | 44.                                   |
| Other assats  | 5,649,245                      | 1,619,022                        | 1,852,184                          | 4,310,785                                    | 3,422,212                          | 1,599,380                                       | 428,754                                | 452,                                  |
| otal liabilities  | 102,484,550                    | 59,321,142                       | 121,529,849                        | 110,596,932                                  | 117,934,444                        | 41,825,562                                      | 23,398,244                             | 16,353,                               |
| Accounts payable  | 10,809,518                     | 7,892,282                        | 13,704,001                         | 17,324,780                                   | 13,479,999                         | 8,460,629                                       | 2,462,731                              | 1,995,0                               |
| yeer  | 7,856,290                      | 3,889,380                        | 6,553,768                          | 7,947,214                                    | 24,580,280                         | 1,753,639                                       | 1,154,274                              | 1,600,9                               |
| Other current liabilities Loans from stockholders   | 10,395,776<br>287,465          | 7,003,470<br>924,673             | 15,744,230<br>3,992,722            | 15,079,146<br>1,023,830                      | 10,911,920<br>591,626              | 8,037,443<br>155,582                            | 3,312,692<br>214,035                   | 1,891,4<br>330,3                      |
| Mortgages, notes, and bonds payable in one year or  |                                |                                  |                                    |  |                                    |   |  |                                       |
| more<br>Other liabilities   | 22,286,195<br>6,851,251        | 9,642,277<br>2,342,570           | 20,182,064<br>3,513,025            | 16,716,822<br>9,196,207                      | 25,463,399<br>2,526,303            | 6,345,275<br>1,666,226                          | 3,066,774<br>330,810                   | 2,891,<br>350,                        |
| Capital stock   | 7,588,539                      | 3,934,705                        | 10,032,631                         | 5,744,031                                    | 3,898,972                          | 2,696,561                                       | 1,619,743                              | 1,273,                                |
| Paid-in or capital surplus  | 10,066,073                     | 5,233,829                        | 11,616,468                         | 11,702,230                                   | 6,425,013                          | 3,116,448                                       | 2,575,396                              | 1,998,                                |
| Padd-in or capital surplus Retained earnings, appropriated Retained earnings, unappropriated  | 211,206<br>26,571,968          | 361,162<br>19,043,898            | 887,368<br>34,056,513              | 286,984<br>26,911,312                        | 860,842<br>29,374,666              | 116,883<br>9,729,715                            | 111,718<br>8,685,452                   | 50,<br>4,161,                         |
| Retained earnings, unappropriated Less: Cost of treasury stock  | 439,732                        | 947,103                          | 752,941                            | 1,335,623                                    | 178,575                            | 252,839   | 135,380                                | 191,                                  |
| otal receipts   | 119,501,703                    | 95,661,237                       | 142,416,039                        | 129,929,705                                  | 156,219,048                        | 54,440,140                                      | 32,293,316                             | 25,338,                               |
| Business receipts Interest on Government obligations.   | 115,924,875                    | 93,760,072                       | 132,248,184                        | 124,358,575                                  | 150,295,405                        | 52,399,800                                      | 30,917,774                             | 24,778,6                              |
| United States   | 34,199                         | 23,641                           | 175,627                            | 64,871                                       | 221,782                            | 18,049  | 25,930                                 | 3,5                                   |
| State and local   | 10,495<br>1,054,040            | 10,631<br>351,629                | 32,276<br>1,839,493                | 155,974<br>1,359,462                         | 24,462<br>2,244,268                | 2,641<br>530,545                                | 5,346<br>1 <i>7</i> 5,858              | 4,9<br>148,9                          |
| Rents .   | 261,462                        | 131,751                          | 2,447,974                          | 671,533                                      | 502,961                            | 191,273   | 35,364                                 | 44,5                                  |
| noyalias  | 107,635                        | 102,498                          | 1,944,461                          | 525,289                                      | 145,780                            | 91,339  | 155,044                                | 42,8                                  |
| Net short-term capital gain reduced by net long-term capital loss   | 19,194                         | 6,313                            | 11,310                             | 30,450                                       | 404                                | *712  | 694                                    | *1,                                   |
| Net long-term capital gain reduced by net short-term  |                                |                                  |                                    |  | 1                                  | 1   |  |                                       |
| capital loss Net gain, noncapital assets.   | 413,661<br>88,876              | 174,134<br>99,771                | 243,513<br>199,134                 | 336,797<br>146,589                           | 119,548<br>64,694                  | 162,956<br>34,358                               | 28,771<br>12,762                       | 38,8<br>20,0                          |
| Dividends received from domestic corporations   | 201,834                        | 109,931                          | 650,371                            | 665,807                                      | 519,715                            | 466,376   | 256,680                                | 35,9                                  |
| Dividends received from foreign corporations Other receipts   | 211,678<br>1,173,755           | 214,948<br>675,917               | 1,439,400<br>1,184,297             | 721,517<br>892,841                           | 1,301,997<br>778,033               | 112,013<br>430,079                              | 289,063<br>390,032                     | 58,5<br>160,0                         |
| otal deductions   | 115,698,693                    | 89,975,759                       | 129,355,542                        | 121,221,662                                  | 145,864,476                        | 52,889,534                                      | 29,190,069                             | 24,040,0                              |
| Cost of sales and operations  | 87,998,380                     | 67,195,416                       | 88,619,513                         | 83,224,839                                   | 109,999,493                        | 38,897,824                                      | 18,367,820                             | 16,827,                               |
| Compensation of officers  | 576,863<br>4,888,145           | 2,260,061                        | 1,906,522                          | 1,180,462                                    | 334,490                            | 322,008   | 419,232                                | 591,                                  |
| Repairs Bad debts   | 142,774                        | 928,921<br>197,100               | 1,108,764<br>353,493               | 775,929<br>328,383                           | 1,620,088<br>261,370               | 438,907<br>59,073                               | 419,592<br>77,796                      | 156,<br>74,                           |
| nent paid on dusiness property  | 652,663                        | 790,406                          | 1,340,491                          | 1,134,754                                    | 768,306                            | 416,672   | 308,892                                | 241,                                  |
| Taxes paid  | 2,679,673<br>2,946,086         | 2,480,693<br>1,333,179           | 4,013,671<br>3,088,442             | 3,448,629<br>2,734,121                       | 4,066,867<br>4,023,126             | 1,475,711<br>758,676                            | 837,901<br>394,316                     | 693,<br>482,                          |
| Contributions or gifts  | 53,786                         | 66,085                           | 120,127                            | 88,463                                       | 96,519                             | 22,105  | 52,516                                 | 13,                                   |
| Amortization  | 45,099<br>4,065,230            | 18,373<br>2,157,673              | 93,718<br>4,775,569                | 25,830<br>3,952,345                          | 8,370<br>4,793,306                 | 7,399<br>1,108,040                              | 9,882<br>887,772                       | 7,<br>477,                            |
|   | 602,943                        | 38,088                           | 90,662                             | 131,439                                      | 4,793,306                          | 27,778  | *1,355                                 | *1,                                   |
| Depletion   | 318,489                        | 609,279                          | 997,453                            | 1,536,119                                    | 978,333                            | 226,868   | 713,383                                | 498,                                  |
| Pension, profit-sharing, stock bonus, and annuity plans.<br>Employee benefit programs   | 2,309,559<br>1,347,081         | 1,089,962<br>805,541             | 2,218,130<br>1,606,260             | 1,807,427<br>1,371,449                       | 3,394,026<br>4,017,903             | 1,336,298<br>779,228                            | 541,376<br>332,144                     | 198,<br>185,                          |
| Net loss, noncapital assets   | 17,485                         | 26,991                           | 36,326                             | 18,722                                       | 14,057                             | 6,251   | 9,761                                  | 9,                                    |
| Other deductions  | 7,054,435                      | 9,977,992                        | 18,986,403                         | 19,462,749                                   | 11,483,244                         | 7,006,695                                       | 5,816,331                              | 3,580,                                |
| otal receipts less total deductions   | 3,803,011                      | 5,685,479                        | 13,060,498                         | 8,708,043                                    | 10,354,571                         | 1,550,606                                       | 3,103,248                              | 1,297,                                |
| corporations  | 156,641                        | 139,848                          | 1,648,917                          | 265,910                                      | 910,223                            | 219,065   | 172,473                                | 34,                                   |
| et income (less deficit)  | 3,949,157<br>4,574,527         | 5,814,796<br>6,296,376           | 14,677,139<br>15,210,821           | 8,817,979<br>9,436,160                       | 11,240,333<br>11,603,132           | 1,767,030<br>2,381,104                          | 3,270,375<br>3,419,066                 | 1,327,<br>1,574,                      |
| Deficit   | 625,371                        | 481,579                          | 533,682                            | 618,181                                      | 382,798                            | 614,073   | 148,691                                | 247,                                  |
| come subject to tax come tax, total   | 4,302,508<br>2,018,062         | 5,910,788<br>2,645,791           | 14,807,151<br>6,968,257            | 9,030,342                                    | 11,503,678                         | 2,003,082                                       | 3,335,353                              | 1,461,                                |
| Normel tax, surtax, end elternetive tax  Tax from recomputing prior-year investment credit.  Tax from recomputing prior-year work incentive (WIN) | 1,974,619<br>8,332             | 2,645,791<br>2,632,697<br>11,058 | 6,968,257<br>6,920,220<br>44,263   | 4,223,092<br>4,200,400<br>16,737             | 5,502,967<br>5,486,010<br>16,478   | 930,303<br>923,567<br>5,880                     | 1,575,125<br>1,570,116<br>4,965        | 656,<br>654,<br>1,6                   |
| credit  | _                              | •3                               | (')                                | 1  | 1                                  | 1   | (')                                    |                                       |
| Additional tax for tax preferences  | 35,111                         | 2,032                            | 3,773                              | 5,955  | *477                               | *855  | *44                                    | •                                     |
| oreign tax credit S possessions tax credit  | 323,530<br>4,844               | 197,825<br>20,611                | 1,914,522<br>65,113                | 724,615<br>174,711                           | 1,037,232<br>2,187                 | 150,742   | 255,019<br>42,450                      | 41,<br>20,                            |
| vestment credit   | 336,506                        | 223,986                          | 485,390                            | 428,761                                      | 539,124                            | 83,056  | 89,003                                 | 44,                                   |
| ork incentive (WIN) credit  | 494<br>32,349                  | 474<br>160,088                   | 724<br>112,753                     | 754<br>97,880                                | 5,591<br>23,126                    | 204<br>23,635                                   | 157<br>23.758                          | 24                                    |
| istributions to stockholders  | 32,349                         | 100,006                          | 112,/53                            | 97,080                                       | 23,126                             | 23,035  | 23,758                                 | 34,                                   |
| Cash and property except in own stock Corporation's own stock   | 1,339,748                      | 949,193                          | 3,580,771                          | 2,330,689                                    | 2,745,987                          | 789,916   | 723,293                                | 208,                                  |
| GUIDOIHUDES AWE STOCK   | 44,214                         | 70,135                           | 81,066                             | 48,781                                       | *6,127                             | 36,111  | 28,046                                 | 33,                                   |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.2 - Balance Sheets and Income Statements, by Major Industry - Continued

|   |                                 | Transportation                 | ad public utilities                    | Маю   | r industry — Conti             |                                     | ocale and retail                    | rado                                     |                                     |
|---|---------------------------------|--------------------------------|--|---|--------------------------------|-------------------------------------|-------------------------------------|--|-------------------------------------|
|   | <u> </u>                        | Trensportation ar              | na public utilities                    |   | 1                              | Who                                 | esale end retail t<br>Wholesa       |  |                                     |
| ltem .  | Total                           | Trenspor-<br>tation            | Communi-<br>cation                     | Electric,<br>gas, and<br>sanitary<br>services | Total                          | Total                               | Grocenes<br>end related<br>products | Mechinery,<br>equipment,<br>and supplies | Miscellaneous<br>wholesale<br>trade |
|   | (34)                            | (35)                           | (36)                                   | (37)  | (38)                           | (39)                                | (40)                                | (41)                                     | (42)                                |
| Number of returns, total  | 92,686                          | 71,582                         | 8,830                                  | 12,494  | 721,443                        | 254,682                             | 27,035                              | 47,600                                   | 180,04                              |
| Total assets  | 597,721,008                     | 140,980,162                    | 162,682,751                            | 294,058,075                                   | ,                              | 252,600,616                         | 22,887,721                          | 41,445,155                               |                                     |
| Cash  | 8,633,367                       | 4,956,638                      | 1,502,848                              | 2,173,882                                     | 29,467,519                     | 14,783,923                          | 1,465,076                           | 2,400,590                                | 10,916,25                           |
| Notes and accounts receivable   | 45,871,162                      | 18,192,903                     | 10,651,376                             | 17,026,883                                    | 129,992,690                    | 87,750,961                          | 7,584,265                           | 14,097,998                               | 66,068,69                           |
| Less: Allowance for bad debts   | 663,083<br>20,185,622           | 265,795<br>4,472,598           | 168,716<br>4,661,446                   | 228,572<br>11,051,579                         | 2,534,956<br>158,135,586       | 1,478,348<br>72,911,578             | 151,609<br>6,411,364                | 247,864<br>14,015,526                    | 1,078,87                            |
| Investments in Government obligations   | 20,185,622                      | 4,472,590                      | 4,001,440                              | 11,051,579                                    | 156,135,566                    | 72,911,576                          | 6,411,364                           | 14,015,526                               | 52,484,68                           |
| United States   | 5,517,374                       | 2,101,133                      | 1,823,758                              | 1,592,483                                     | 1,241,384                      | 680,295                             | 143,921                             | 48,897                                   | 487,47                              |
| State and local   | 283,480                         | 252,716                        | 26,399                                 | 4,365   | 357,312                        | 209,909                             | *25,135                             | 13,498                                   |                                     |
| Other current assets  | 20,486,673<br>800,359           | 7,245,135<br>707,950           | 3,505,688<br>52,319                    | 9,735,850<br>40,089                           | 15,925,718<br>3,362,442        | 8,675,904<br>1,324,387              | 895,274<br>184,472                  | 1,149,191<br>166,483                     | 6,631,43<br>973,43                  |
| Loans to stockholders  Mortgage and real estate loens   | - 1,596,257                     | 495,736                        | 247,199                                | 853,322                                       | 1,504,146                      | 591,147                             | 64,143                              | 56,523                                   | 460,48                              |
| Other investments Depreciable assets  | 49,018,159                      | 18,859,567                     | 13,615,034                             | 16,543,558                                    | 38,636,205                     | 25,787,454                          | 1,127,199                           | 3,208,912                                | 21,451,34                           |
| Depreciable assets  | 569,615,144                     | 113,380,700                    | 157,006,035                            | 299,228,408                                   |                                | 54,178,281                          | 7,380,629                           | 8,169,672                                |                                     |
| Less: Accumulated depreciation  Depletable essets   | 145,858,721<br>3,614,799        | 39,141, <b>0</b> 23<br>795,227 | 33,917,084<br>5,864                    | 72,800,614<br>2,813,708                       | 59,188,223<br>834,242          | 22,691,294<br>669,461               | 3,262,521<br>7,167                  | 3,302,175<br>44,054                      | 16,126,59<br>618,24                 |
| Less: Accumulated depletion   | 1,038,636                       | 240,873                        | 1,283                                  | 796,479                                       | 251,760                        | 185,795                             | 1378                                | 20,982                                   | 164,43                              |
| Less: Accumulated depletion   | 5,764,608                       | 2,153,210                      | 648,482                                | 2,962,916                                     | 10,429,499                     | 3,694,979                           | 342,408                             | 449,352                                  | 2,903,21                            |
| Intangible assets (amortizable)   | 4,005,799                       | 2,138,909                      | 1,408,144                              | 458,747                                       | 2,843,099                      | 925,438                             | 88,546                              | 128,331                                  | 708,56                              |
| Less: Accumuleted amortization Other assats   | 1,343,804<br>11,232,447         | 804,575<br>5,680,025           | 439,802<br>2, <b>0</b> 55, <b>0</b> 43 | 99,426<br>3,497,376                           | 877,815<br>11, <b>0</b> 65,617 | 298,305<br>5,070,642                | 33,086<br>615,715                   | 40,947<br>1, <b>098,0</b> 97             | 224,27<br>3,356,83                  |
| Total ilabilities   | 587,721,008                     | 140,980,182                    | 162,682,751                            | 294,058,075                                   |                                | 252,600,616                         | 22,887,721                          | 41,445,155                               |                                     |
| Accounts payable  | 28.461.974                      | 11,097,759                     | 5,237,151                              | 12,127,064                                    | 102,000,972                    | 61,453,945                          | 6,287,636                           | 7,434,592                                | 47,731,71                           |
| Mortgages, notes, end bonds peyable in less than one  | 20,401,974                      | 11,097,739                     | 3,237,131                              | 12,127,004                                    | 102,000,972                    | 01,455,945                          | 0,207,030                           | 7,434,592                                | 47,731,71                           |
| year  | 24,116,998                      | 8,711,236                      | 5,766,359                              | 9,639,402                                     | 75,766,185                     | 42,091,847                          | 3,112,494                           | 8,286,311                                | 30,693,04                           |
| Other current liabilities   | 63,123,773<br>2,935,604         | 18,231,338<br>1,789,995        | 19,604,186<br>586,545                  | 25,288,249<br>559,064                         | 41,004,863<br>13,365,153       | 18,525,522<br>5,493,863             | 1,998,905<br>690,251                | 3,129,289                                | 13,397,32                           |
| Mortgages, notes, and bonds payable in one year or  | 2,935,604                       | 1,769,895                      | 300,343                                | 559,064                                       | 13,365,153                     | 5,493,863                           | 690,201                             | 920,699                                  | 3,882,91                            |
| more  | 204,786,763                     | 41,244,896                     | 51,354,589                             | 112,187,277                                   | 71,427,941                     | 29,709,412                          | 3,052,031                           | 4,640,872                                | 22,016,50                           |
| Other liabilities   | 33,135,455                      | 9,535,038                      | 8,243,103                              | 15,357,313                                    | 10,183,495                     | 4,471,695                           | 790,572                             | 687,237                                  | 2,993,88                            |
| Capital stock Paid-in or capital surplus  | 91,119,066                      | 11,139,851                     | 20,241,169                             | 59,738,046                                    | 33,971,813                     | 16,723,218                          | 1,410,879                           | 2,405,371                                | 12,906,96                           |
| Paid-in or capital surplus.  Ratained eemings, appropriated   | 60,831,325<br>1,895,950         | 17,316,685<br>609,044          | 20,537,910<br>313,420                  | 22,976,729<br>973,486                         | 22,009,556<br>2,090,773        | 10,479,088<br>1,180,782             | 860,386<br>61,033                   | 1,261,8 <b>9</b> 3<br>65,977             | 8,356,80<br>1,053,77                |
| Retained eemings, unappropriated  | 88,640,009                      | 22,075,908                     | 31,242,225                             | 35,321,876                                    | 119,657,353                    | 65,175,440                          | 4,849,228                           | 13,059,546                               |                                     |
| Lass Cost of treasury stock.  | 1,325,908                       | 771,570                        | 443,906                                | 110,432                                       | 5,331,898                      | 2,704,197                           | 225,695                             | 446,632                                  | 2,031,87                            |
| Total receipts  | 372,898,491                     | 148,130,747                    | 81,235,961                             | 143,531,783                                   | 1,461,404,863                  | 770,443,928                         | 125,821,589                         | 86,446,679                               | 558,175,45                          |
| Business receipts   | 360,687,424                     | 141,176,945                    | 79,664,672                             | 139,845,807                                   | 1,436,428,884                  | 758,743,748                         | 124,510,198                         | 84,258,151                               | 549,975,39                          |
| Interest on Government obligations United States  | 218,544                         | 134,348                        | 31,972                                 | 52,225  | 127,228                        | 78,043                              | 11,462                              | 6,446                                    | 60,13                               |
| State and local   | 10,550                          | 5,834                          | 1,728                                  | 2,988   | 72,789                         | 17,709                              | 1,647                               | 2,477                                    | 13,58                               |
| Other interest  | 2,716,343                       | 1,062,447                      | 328,336                                | 1,325,560                                     | 5,093,750                      | 2,695,992                           | 182,876                             | 559,315                                  | 1,953,80                            |
| Other interest  | 2,260,376<br>219,596            | 1,419,578                      | 463,728                                | 377,070                                       | 3,125,301                      | 1,155,040                           | 132,381                             | 384,585                                  | 638,07                              |
| Net short-term capital gain reduced by net long-term  | 219,590                         | 110,654                        | 78,754                                 | 30,188  | 272,688                        | 81,890                              | 12,546                              | 11,164                                   | 58,18                               |
| capital loss  | 55,487                          | 13,083                         | 29,060                                 | 13,344  | 52,930                         | 30,159                              | 8,139                               | 2,351                                    | 19,66                               |
| Net long-tarm capital gein reduced by net short-term  |                                 |                                |  |   |                                |                                     |                                     |  |                                     |
| capital loss  | 1,041,440<br>1,12 <b>0</b> ,831 | 632,849<br>887,2 <b>6</b> 0    | 100,771<br>89,569                      | 307,82 <b>0</b><br>143,982                    | 1,409,010<br>815,212           | 614,959<br><b>4</b> 85,742          | 48,390                              | 98,949<br>124,254                        | 467,61<br>282,41                    |
| Dividends received from domestic corporations.  | 307,836                         | 86,595                         | 149,044                                | 72,197  | 720,340                        | 398,375                             | 79,073<br>17,387                    | 61,002                                   | 319,98                              |
| Dividends received from foreign corporations  | 223,792                         | 145,646                        | 58,615                                 | 19,532  | 310,646                        | 193,838                             | 2,502                               | 8,282                                    | 183,05                              |
| Other recaipts  | 4,036,272                       | 2,455,488                      | 239,713                                | 1,341,071                                     | 12,976,084                     | 5,948,433                           | 814,989                             | 929,901                                  | 4,203,54                            |
| Total deductions  | 352,027,145                     | 143,401,858                    | 73,262,085                             | 135,383,401                                   | 1,426,238,358                  | 750,908,495                         | 124,391,012                         | 81,615,392                               | 544,902,09                          |
| Cost of sales and operations.   | 227,211,452                     | 97,652,974                     | 37,350,875                             | 92,207,602                                    |                                | 642,166,017                         | 109,793,988                         | 63,611,720                               | 468,760,31                          |
| Compensation of officers Repairs Bad debts Rent paid on business property                               | 2,926,635<br>535,781            | 2,016,280<br>198,964           | 436,489<br>98,983                      | 473,865<br>237,834                            | 23,012,159<br>4,863,215        | 11,288,456<br>1,739,383             | 1,229,682<br>323,171                | 2,112,3 <b>6</b> 9<br>257,077            | 7,946,40<br>1,159,13                |
| Bad debts   | 1,197,801                       | 334,214                        | 524,952                                | 338,635                                       |                                | 1,573,769                           | 167,730                             | 292,066                                  |                                     |
| Rent paid on business property  | 7,247,322                       | 5,514,281                      | 1,097,106                              | 635,935                                       |                                | 4,168,035                           | 631,099                             | 595,863                                  | 2,941,07                            |
| Taxes paid  | 20,687,391<br>18,142,886        | 6,248,195                      | 5,307,603                              | 9,131,593                                     |                                | 7,805,918<br>6,610,760              | 867,596                             | 990,510<br>1,105,266                     |                                     |
| Contributions or gifts  | 166,922                         | 4,077,222<br>47,707            | 4,175,089<br>69,657                    | 9,890,575<br>49,557                           | 329,873                        | 150,087                             | 573,940<br>14,389                   | 25,405                                   |                                     |
| Amortization  | 236,021                         | 87,548                         | 31,881                                 | 116,592                                       | 120,743                        | 43,085                              | 3,440                               | 10,316                                   | 29,32                               |
| Depreciation  | 30,287,913                      | 7,454,491                      | 11,252,026                             | 11,581,396                                    |                                | 5,292,984                           | 708,282                             | 1,073,587                                | 3,511,11                            |
| Depletion Advertising   | 312,527<br>1,369,904            | 95,564<br>716,804              | 1,149                                  | 215,815                                       |                                | 121,823                             | 253                                 | 8,474                                    | 113,09                              |
| Pension, profit-shanng, stock bonus, and annuity plans  | 6,407,293                       | 1,803,164                      | 517,583<br>3,162,968                   | 135,517<br>1,441,161                          | 12,904,818<br>4,415,214        | 2,904,198<br>2,146,811              | 289,103<br>276,450                  | 397,028<br>374,815                       | 2,218,06<br>1,495,54                |
| Employee benefit progrems   | 3,383,937                       | 1,421,357                      | 1,342,115                              | 620,465                                       | 3,182,625                      | 1,246,825                           | 207,306                             | 214,618                                  | 824,90                              |
| Net loss, noncapital assets   | 103,206                         | 24,648                         | 19,737                                 | 58,821  | 241,874                        | 108,703                             | 13,747                              | 10,962                                   |                                     |
| Total receipts less total deductions  | 31,810,154<br>20,871,346        | 15,708,246                     | 7,873,871                              | 8,228,037<br>8,168,382                        | 174,530,260                    | 63,541,639                          | 9,290,837                           | 10,535,315                               |                                     |
| Constructive taxeble income from related foreign  | 20,077,340                      | 4,729,089                      | 7,973,876                              | 0,100,382                                     | 35,166,504                     | 19,535,433                          | 1,430,577                           | 4,831,487                                | 13,273,36                           |
| corporetions.   | 141,157                         | 60,512                         | 57,393                                 | 23,253  | 665,643                        | 574,164                             | 1,747                               | 8,010                                    | 564,40                              |
| Net income (less deficit)   | 21,001,954<br>23,305,319        | 4,783,767<br>6,740,862         | 8,029,540<br>8,150,013                 | 8,188,647<br>8,414,444                        | 35,759,358<br>41,432,239       | 20,091,887<br>22,856,078            | 1,430,677<br>1,690,043              | 4,837,020<br>5,255,431                   | 13,824,19<br>15,910,60              |
| Deficit   | 2,303,365                       | 1,957,095                      | 120,473                                | 225,798                                       | 5,672,882                      | 2,764,191                           | 259,366                             | 5,255,431<br>418,411                     | 2,086,41                            |
| ncome subject to tax  | 22,090,821                      | 6,005,914                      | 7,842,579                              | 8,242,328                                     | 30,594,403                     | 14,531,349                          | 1,340,584                           | 2,690,073                                |                                     |
| ncome tax, total  | 10,394,378                      | 2,681,238                      | 3,795,139                              | 3,918,001                                     | 12,479,414                     | 5,990,841                           | 553,447                             | 1,098,044                                | 4,339,35                            |
| Normal tax, surtax, end elternative tax  Tax from recomputing prior year investment credit              | 10,252,353<br>124,417           | 2,654,4 <b>9</b> 5<br>18,651   | 3,717,532<br>77,398                    | 3,880,326<br>28,368                           |                                | 5,94 <b>0,450</b><br>45,4 <b>83</b> | 549,240<br>4 168                    | 1,081,766                                | 4,309,44<br>25,66                   |
| Tax from recomputing prior-year investment credit  Tax from recomputing prior-year work incentive (WIN) | 724,417                         | ,0,031                         | , , ,348                               | 20,308  | 00,219                         | 45,463                              | 4,168                               | 15,652                                   | 25,66                               |
| credit  | •4                              | •3                             | _                                      | 1   | •13                            | *B                                  | • 7                                 | _  |                                     |
| Additional tax for tax preferences  | 17,604                          | 8,090                          | '210                                   | 9,305   |                                | 4,900                               | 32                                  | 626                                      | 4,24                                |
| Foreign tax credit J.S. possessions tax credit  | 222,436<br>25,054               | 113,735                        | 61,965                                 | 46,736  |                                | 478,029                             | 1,271                               | 16,403                                   |                                     |
| nvestment credit  | 25,054<br>4,765,971             | 358<br>1,202,231               | 24,695<br>1,658,219                    | 1,905,521                                     | 19,522<br>1, <b>0</b> 87,793   | 13,111<br>432,258                   | 426<br>57,347                       | 47<br>88,651                             | 12,63<br>286,25                     |
| Work incentive (WIN) credit   | 463                             | 315                            | 73                                     | 75  | 3,378                          | 1,886                               | 61                                  | 149                                      | 1,67                                |
| Jobs credit   | 123,751                         | 94,073                         | 16,865                                 | 12,812  | 860,923                        | 345,315                             | 36,564                              | 71,501                                   | 237,25                              |
| Distributions to stockholders   |                                 |                                |  |   |                                |                                     |                                     |  | l                                   |
| Cash and property except in own stock   | 13,666,472                      | 1,436,434                      | 4,431,805                              | 7,798,234                                     | 7,272,502                      | 4,533,924                           | 212,086                             | 1,380,795                                | 2,941,04                            |

Footnotes at end of table. See text for "Explenation of Terms" and "Description of the Sample end Limitations of the Oeta."

### Table 1.2 — Balance Sheets and Income Statements, by Major Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   |                                    |   |                                  | Whole                      | Major industry -<br>esale and retail             | trade — Continue             | d  |                            |                                   |  |
|---|------------------------------------|---|----------------------------------|----------------------------|--|------------------------------|--|----------------------------|-----------------------------------|--|
| ŀ   |                                    |   |                                  |                            | Retail trade                                     |                              |  |                            |                                   |  |
| Item  | Total                              | 8uilding<br>materiels,<br>garden<br>supplies,<br>and mobile<br>home dealers | General<br>merchandise<br>stores | Food stores                | Automotive<br>dealers and<br>service<br>stations | Apparel and accessory stores | Furniture<br>and home<br>furnishings<br>stores | Eating and drinking places | Miscellaneous<br>retail<br>stores | Wholesale<br>and<br>retail trede<br>not<br>allocable |
| -   | (43)                               | (44)  | (45)                             | (46)                       | (47)   | (48)                         | (49)   | (50)                       | (51)                              | (52)   |
| N   | 465,920                            | 34,662  | 9,913                            | 32,339                     | 74,965   | 42,572                       | 36,684   | 101,054                    | 133,731                           | 84   |
| Number of returns, total  | 233,287,520                        | 17,128,477  | 57,343,413                       | 20,073,094                 | 47,336,665                                       | 12,564,631                   | 11,511,337                                     | 20,365,980                 |                                   | 1  |
| Cash  | 14,649,029                         | 1,178,970   | 1,876,532                        | 2,217,981                  | 2,645,817  | 1,163,773                    | 887,379  | 1,681,984                  |                                   | 34,568   |
| Notes and accounts receiveble  Less: Allowance for bed debts                | 42,185,111<br>1,054,873            | 4,145,586<br>131,505  | 17,208,944<br>273,863            | 1,572,629<br>28,339        | 6,540,822<br>168,849                             | 1,920,090<br>49,254          | 2,976,396<br>102,187                           | 1,198,764<br>18,920        |                                   | 56,818<br>1,735                                      |
| Inventones.   | 85,152,782                         | 6,890,070   | 16,285,867                       | 8,883,771                  | 25,882,948                                       | 5,333,249                    | 4,976,607                                      | 1,266,971                  |                                   |  |
| Investments in Government obligations: United States                        | 561,089                            | 23,024  | 52,928                           | 249,414                    | 49,095   | 52,628                       | *4,317   | 66,275                     | 63,408                            | -  |
| State and local   | 147,403                            | *3,012  | 9,667                            | 45,233                     | 5,118  | 17,443                       | 13,432   | 11,094                     | 42,404                            |  |
| Other current assets  | 7,240,639<br>2,03 <b>6</b> ,277    | 345,483<br>110,964  | 1,255,084<br>485,457             | 1,184,054<br>123,437       | 1,336,532<br>300,784                             | 599,738<br>333,955           | 289,260<br>68,764                              | 889,160<br>322,594         |                                   |  |
| Mortgage end real estate loans  | 912,999                            | 74,719  | 344,921                          | 32,802                     | 125,813  | 37,729                       | 36,145   | 170,040                    | 90,830                            | <b>-</b>   |
| Other investments  Depreciable assets                                       | 12,824,974<br>90,915,574           | 748,667<br>4,966,192  | 4,844,587<br>20,310,969          | 1,956,313<br>17,241,845    | 1,065,309<br>12,038,202                          | 656,436<br>3,593,544         | 357,796<br>2,668,375                           | 1,037,755<br>16,386,277    | 2,156,099<br>13,690,070           | 23,77  |
| Less Accumulated depreciation   | 36,440,765                         | 2,201,884   | 7,807,829                        | 7,139,652                  | 4,776,779  | 1,605,727                    | 1,118,735                                      | 5,905,295                  | 5,884,864                         | 56,16  |
| Depletable essets<br>Less: Accumulated depletion                            | 164,781<br>65,965                  | 17,557<br>*3,638  | _                                | *284<br>*156               | 16,509<br>5,753                                  | *18,576<br>*7,080            | *2,267<br>*1,236                               | *6,414<br>*1,483           | 103,174<br>46,618                 |  |
| Land  | 6,727,076                          | 529,306   | 1,565,189                        | 835,568                    | 1,347,870  | 154,182                      | 248,313  | 1,359,491                  | 687,056                           | *7,44  |
| Intangible assets (amortizable)   | 1,91 <b>6</b> ,701<br>579,068      | 140,435<br>40,970   | 104,225<br>24,935                | 346,349<br>114,621         | 112,810<br>30,878                                | 87,996<br>25,987             | 18,498<br>6,958                                | 810,110<br>224,568         |                                   | 44   |
| Other assets  | 5,993,755                          | 312,487   | 1,105,659                        | 666,082                    | 851,194  | 283,540                      | 182,903  | 1,289,317                  | 1,292,572                         | 1,22   |
| Total liabilities   | 233,267,520                        | 17,126,477  | 57,343,413                       | 28,073,094                 | 47,336,885                                       |                              | 11,511,337                                     | 20,365,980                 |                                   |  |
| Accounts payable  | 40,492,691                         | 2,701,614   | 12,146,721                       | 6,078,639                  | 4,704,076  | 2,361,580                    | 2,237,291                                      | 2,238,736                  | 8,024,033                         | 54,33  |
| year  | 33,649,122                         | 2,206,174   | 2,619,450                        | 1,051,984                  | 20,189,407                                       | 794,454                      | 1,311,451                                      | 1,493,335                  |                                   |  |
| Other current liabilities   | 22,461,550<br>7,848,585            | 1,326,995<br>673,684  | 7,522,811<br>781,039             | 2,923,527<br>511,866       | 3,207,230<br>1,388,318                           | 1,226,159<br>482,379         | 1,112,209<br>501,481                           | 1,749,300<br>1,620,712     |                                   |  |
| Mortgages, notes, and bonds payable in one year or                          |                                    | 1   | 10.492.982                       |                            |  |                              |  | 6,602,441                  | 6.464.241                         |  |
| Other liabilities   | 41,668,951<br>5,702,484            | 2,690,945<br>430,866  | 10,492,982                       | 6,653,033<br>857,079       | 5,418,451<br>645,763                             | 1,506,722<br>315,713         | 1,640,138<br>518,645                           | 677,959                    |                                   |  |
| Capital stock   | 17,230,418                         | 1,563,161   | 2,998,101                        | 1,681,594                  | 3,426,060  | 1,311,333                    | 1,130,378                                      | 1,790,610                  |                                   |  |
| Paid-in or capital surplus Retained earnings, appropriated                  | 11,518,507<br>909,991              | 647,061<br>46,779   | 3,189,293<br>207,044             | 1,898,761<br>21,308        | 1,001,043<br>163,507                             | 799,604<br>99,738            | 472,976<br>133,649                             | 1,412,926<br>84,508        |                                   |  |
| Retained earnings, unappropriated   | 54,430,683                         | 5,097,518   | 16,294,218                       | 6,676,512                  | 7,731,016  | 3,669,611                    | 2,688,483                                      | 2,743,747                  | 9,331,578                         | 51,23  |
| Less: Cost of treasury stock  | 2,625,462                          | 256,322   | 327,944                          | 281,209                    |  | 202,463                      | 233,363  | 248,293                    |                                   | 1  |
| Business receipts   | 890,317,471<br>677,061,531         | 42,579,613<br>41,826,115  | 102,704,959<br>99,153,968        | 145,344,658<br>144,020,986 |  | 28,968,021<br>28,295,767     | 26,304,130<br>25,407,530                       | 50,271,760<br>49,052,987   |                                   | 1  |
| Interest on Government obligations  |                                    |   |                                  |                            |  |                              |  |                            |                                   | 1  |
| United States   | 49,185<br>55,080                   |   | 6,707<br>3,512                   | 20,453<br>42,731           | 3,822<br>2,612                                   | 2,509<br>1,276               | 1,599<br>1,190                                 | 6,124<br>1,295             |                                   |  |
| State and local Other interest  | 2,396,232                          | 163,354   | 571,125                          | 155,644                    | 871,188  | 116,108                      | 136,550  | 98,627                     |                                   |  |
| Rents   | 1,968,301<br>190,797               | 121,069<br>1,185  | 510,667<br>*1,022                | 262,125<br>32,358          | 419,995<br>8,161                                 | 66,925<br>*643               | 72,440<br>*1,679                               | 240,060<br>127,065         |                                   |  |
| Net short-term capital gain reduced by net long-term                        |                                    |   |                                  |                            |  |                              |  |                            |                                   |  |
| capital loss.  Net long-term capital gain reduced by net short-term         | 22,771                             | 920   | 924                              | 1,625                      | 2,45 <del>6</del>                                | *1,061                       | 1,503  | 3,465                      | 10,816                            | 1 -  |
| capital loss  | 793,968                            | 59,602  | 333,679                          |                            | 90,854   | 22,891                       | 17,124<br>13,996                               | 100,421<br>40,807          |                                   |  |
| Net gein, noncapital assets.  Dividends received from domestic corporations | 327,387<br>321,940                 | 31,857<br>8,880   | 30,785<br>18 <b>6</b> ,559       |                            | 89,274<br>13,114                                 | 9,985<br>66,608              | 8,621  | 6,354                      |                                   |  |
| Dividends received from foreign corporations                                | 116,808<br>7,013,470               | *311<br>363,464   | 81,262<br>1,824,749              |                            | *129<br>1,541,760                                | *37<br>364,011               | 211<br>641,686                                 | 3, <b>36</b> 7<br>591,188  | 8,04<br>1,010,616                 |  |
| Other receipts  Total deductions  | 674,690,895                        | 41,051,073  | 99,138,368                       |                            | 191,324,698                                      | 27,702,106                   | 25,511,244                                     |                            |                                   |  |
| Cost of sales and operations  | 492,167,147                        | 30,575,060  | 64,133,254                       | 112,118,806                |  | 16,824,809                   | 16,052,786                                     | 21,855,436                 | 68,409,174                        | 435,69   |
| Compansation of officers  | 11,698,384<br>3,119,932            | 1,168,735<br>183,317  | 408,842<br>515,434               |                            | 2,652,959<br>429,630                             | 929,257<br>107,562           | 1,021,028<br>97,996                            | 1,654,121<br>627,633       |                                   |  |
| Bad debts   | 1,270,400                          | 170,404   | 327,158                          | 72,527                     | 223,220  | 70,205                       | 125,295  | 47,55€                     | 234,034                           | 5,62   |
| Rent paid on business property  | 13,965,653                         |   | 2,601,497                        |                            |  |                              | 775,603<br>523,477                             | 2,426,242<br>1,907,046     |                                   |  |
| Taxes paid  | 11,965,093<br>7,060,214            | 486,646   | 2,409,426<br>1,833,004           |                            | 1,964,794<br>2,107,273                           | 223,710                      | 299,980  | 693,523                    | 913,730                           | 6,35   |
| Contributions or gifts  | 179, <b>615</b><br>77, <b>6</b> 57 | 13, <b>6</b> 53<br>3,703  | 53,120<br>9,186                  |                            |  | 14,421<br>6,169              | 9,291<br>1,218                                 | 10,310<br>21,759           |                                   |  |
| Depreciation  | 7,962,110                          |   | 1,407,020                        |                            |  | 334,663                      | 262,750  | 1,434,284                  |                                   |  |
| Depletion.  | 27,965                             |   | *2,597                           |                            |  | *1,539                       | *314<br>919,311                                | 1,856<br>905,763           |                                   |  |
| Advertising   | 9,996,655<br>2,266,162             |   | 2,592,180<br>668,955             |                            |  | 607,876<br>113,759           | 79,896   |                            |                                   |  |
| Employee benefit programs  Net loss, noncapital essets                      | 1,933,91 <b>6</b><br>133,096       | 111,738   | 333,021<br>21,472                | 644,734                    |  |                              | 69,887<br>2,481                                | 140,572<br>49,563          |                                   |  |
| Net loss, noncapital essets Other deductions                                | 110,866,695                        |   | 21,822,201                       |                            |  |                              | 5.269,930                                      |                            |                                   |  |
| Total receipts less total deductions  | 15,626,776                         | 1,528,540   | 3,566,591                        | 2,269,305                  | 2,137,668  | 1,265,915                    | 792,886  | 1,259,008                  | 2,806,86                          | 4,29   |
| Constructive taxable income from related foreign corporations               | 91,479                             | 1   | 60,371                           | 22,795                     | 41   | .,                           | 8  | 1,767                      | 6,49                              | 5 -  |
| Net income (less deficit)   | 15,663,175                         | 1,528,354   | 3,623,450                        | 2,249,369                  | 2,135,097  | 1,264,640                    | 791,704  | 1,259,479                  | 2,811,08                          | 2 4,29   |
| Net income  | 18,561,515<br>2,898,341            | 229,063   | 149,691                          | 255,124                    | 442,831  | 261,755                      | 1,012,299<br>220,595                           | 1,904,759<br>645,280       | 694,00                            | 10.35  |
| Income subject to tax   | 16,053,325                         | 1,541,802   |                                  | 2,307,580                  | 2,155,626  | 1,317,056                    | 820,757  | 1,484.851                  | 1                                 | 1  |
| Income tax, total   | 6,485,763<br>6,443,419             |   |                                  |                            |  |                              | 292,660<br>291,408                             | 568,449<br>562,361         |                                   | 4 2,77   |
| Tax from recomputing pnor-year investment credit.                           | 40,704                             |   |                                  |                            |  |                              | 1,186  |                            |                                   |  |
| Tax from recomputing prior-yeer work incentive (WIN) credit.                | *5                                 | -   | _                                | •3                         |  | _                            | •1   | .,                         | _                                 | .  -   |
| Additional tax for tax preferences  | 1,635                              | 1   | 398                              |                            | 270  |                              | 65   | 327                        | 1                                 | 1  |
| Foreign tax credit  | 116,1 <b>6</b> 9<br>6,412          |   | 72,361<br>361                    | 23,771                     |  | *100<br>1,594                | 21<br>655                                      | 6,826<br>1,065             |                                   |  |
| Investment credit   | 654,949                            | 35,862  | 153,018                          | 139,615                    | 75,615   | 25,767                       | 13,670   | 102,219                    | 109,18                            | 2 58   |
| Work incentive (WIN) credit   | 1,492<br>515,214                   |   |                                  |                            |  |                              | 29,4 <b>6</b> 9                                |                            |                                   |  |
| Distributions to stockholders   |                                    |   | 1                                |                            |  |                              |  | Į .                        |                                   |  |
| Cash and property except in own stock                                       | 2,735,592<br>171,188               |   | 1,082,602<br>45,938              |                            |  |                              | 68,777<br>*2,952                               | 236,995<br>21,180          |                                   |  |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Date."

Table 1.2 — Balance Sheets and Income Statements, by Major Industry — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

|   |                                  |                           |   | Major industry                                    |                            |   |                          |   |
|---|----------------------------------|---------------------------|---|---|----------------------------|---|--------------------------|---|
|   | }                                | 1                         |   | Finance, insurance                                | a, and real estate         | 1   |                          | 11-2-2  |
| Item  | Total                            | 8enking                   | Credit<br>agencies<br>other than<br>banks | Security,<br>commodity<br>brokers and<br>services | Insurance                  | Insurence<br>agents,<br>brokers, and<br>service | Real estate              | Holding and other investment companies, except bank holding companies |
|   | (53)                             | (54)                      | (55)                                      | (56)  | (57)                       | (58)  | (59)                     | (60)  |
| Number of raturns, total  | 454,301                          | 15,347                    | 54,785                                    | 8,699   | 8,208                      | 43,118  | 275,939                  | 50,26   |
| Total assets  |                                  | 1,725,421,986             | 640,407,256                               | 55,232,583  | 584,039,465                | 13,418,085                                      | 114,228,660              | 118,649,0   |
| Cash  | 302,242,597<br>1,024,775,875     | 259,187,976               | 17,352,733                                | 2,062,162   | 7,582,277                  | 2,510,962                                       | 6,744,564                | 6,801,9   |
| Notes and accounts receivable   | 28,165,859                       | 883,720,191<br>9,720,743  | 72,709,163<br>17,145,919                  | 30,779,129<br>28,180                              | 16,860,235<br>242,119      | 4,351,316<br>189,036                            | 10,593,863<br>571,359    | 5,761,91<br>268,56  |
| Inventories   | 6,195,753                        | 92,340                    | 1,770,695                                 | *68,716   | 1,422,791                  | 10,002  | 2,676,482                | 154,7   |
| United States   | 199,381,579                      | 139,281,639               | 23,345,909                                | 3,950,809   | 28,803,630                 | 277,852   | 564,882                  | 3,156,8   |
| State and local.  Other current assets  | 179,924,946<br>85,008,936        | 116,409,279<br>25,744,088 | 1,855,490<br>9,882,087                    | 249,740<br>12,412,861                             | 58,840,544<br>18,960,319   | 138,319<br>593,994                              | 328,900<br>11,896,299    | 2,102,6<br>5,519,2  |
| Loans to stockholders   | 4,851,553                        | 1,054,482                 | 1,181,906                                 | 59,457  | 172,895                    | 176,177   | 1,560,644                | 645,9   |
| Mortgege end real estate loens. Other investments                                 | 752,003,125<br>528,560,678       | 145,070,214<br>94,336,451 | 488,375,760<br>24,261,973                 | 151,293<br>3,580,289                              | 107,284,289<br>312,556,132 | 804,165<br>2,700,746                            | 5,650,074<br>10,936,105  | 4,667,3<br>80,188,9   |
| Depreciable essets  Less Accumulated depreciation.                                | 125,555,463<br>38,597,918        | 31,432,741<br>7,743,358   | 12,923,473<br>3,904,229                   | 1,008,229<br>356,925                              | 10,339,786<br>2,146,739    | 1,428,577<br>592,382                            | 63,075,539<br>22,566,815 | 5,347,1<br>1,287,4  |
| Depletable essets   | 907,358                          | 5,909                     | 104,238                                   | 95,795  | 12,546                     | *1,410  | 362,145                  | 325,3   |
| Less: Accumulated depletion   | 326,526<br>27,691,268            | 1,203<br>2,785,703        | 39,984<br>2,860,861                       | 17,002<br>54,215                                  | 818<br>684,496             | *82<br>131,868                                  | 149,117<br>18,836,263    | 118,3<br>2,337,8  |
| Land  | 1,780,835                        | 291,767                   | 257,281                                   | 51,508  | 273,712                    | 328,575   | 485,835                  | 92,1  |
| Less Accumulated emortization   | 562,379<br>78,169,771            | 70,819<br>43,545,328      | 92,936<br>4,708,755                       | 15,493<br>1,125,982                               | 66,513<br>22,702,003       | 107,161<br>852,784                              | 174,521<br>3,978,878     | 34,9<br>1,256,0   |
| Total liabilities   | 3,248,397,057                    | 1,725,421,986             | 640,407,256                               | 55,232,583  | 584,039,465                | 13,418,085                                      | 114,228,660              | 116,649,0   |
| Accounts payable  | 61,187,723                       | 11,193,943                | 5,231,995                                 | 19,913,044  | 13,642,121                 | 5,002,164                                       | 4,156,884                | 2,047,5   |
| Mortgages, notes, and bonds peyeble in less then one year                         | 145,630,082                      | 43,338,043                | 65,707,264                                | 11,921,816  | 4,774,641                  | 656,911   | 14,310,424               | 4,920.9   |
| Other current liabilities Loans from stockholders                                 | 2,046,953,912                    | 1,474,076,678             | 441,731,560                               | 14,576,370  | 104,831,541                | 2,173,029                                       | 6,059,764                | 3,504,9   |
| Mortgages, notes, and bonds payable in one year or                                | 15,061,385                       | 4,704,505                 | 2,173,823                                 | 124,947   | 1,339,607                  | 244,961   | 5,505,536                | 968,0   |
| Other liabilities   | 183,378,965<br>431,645,341       | 31,855,391,<br>41,035,584 | 78,822,427<br>13,699,801                  | 2,179,164<br>1,249,753                            | 8,411,192<br>364,552,407   | 1,137,215<br>360,372                            | 50,454,465<br>6,871,838  | 10,519,1<br>3,875,5   |
| Capital stock   | 76,252,103                       | 22,626,655                | 7,431,420                                 | 1,057,940   | 6,015,953                  | 789,330   | 10,093,451               | 28,237,3  |
| Paid-in or capital surplus Retained earnings, appropriated                        | 137,437,864<br>24,376,744        | 38,598,265<br>5,042,084   | 6,490,252<br>4,550,523                    | 1,873,179<br>89,062                               | 16,496,257<br>12,554,005   | 649,944<br>56,982                               | 9,860,017<br>411,367     | 63,469,9<br>1,672,1   |
| rtetailled earnings, uneppropriated   | 137,382,627                      | 53,543,874                | 14,912,384                                | 2,430,180   | 52,237,999                 | 2,589,683                                       | 7,963,369                | 3,705,1   |
| Less Cost of treesury stock   | 9,909,687                        | 593,037                   | 344,193                                   | 182,871   | 816,257                    | 242,507   | 1,458,455                | 6,272,3   |
| Otal receipts   | 474,890,489<br>234,578,853       | 130,458,772<br>13,515,753 | 64,275,478<br>14,594,888                  | 10,040,342<br>4,272,376                           | 203,175,208<br>163,445,277 | 12,101,551<br>11,492,158                        | 42,131,219<br>24,949,050 | 1 <b>2,507,</b> 9<br>2,309,3  |
| Interest on Government obligations  |                                  |                           |   | i   |                            |   |                          |   |
| United States   | 14,825,729<br>8,6 <b>7</b> 0,677 | 10,394,528<br>5,554,708   | 1,823,903<br>140,929                      | 329,325<br>57,594                                 | 1,806,371<br>2,735,671     | 20,351<br>10,900                                | 58,916<br>27,725         | 392,3<br>143,1  |
| Other interest  | 170,706,647<br>15,326,699        | 93,829,622<br>1,932,412   | 45,218,173                                | 1,713,909   | 24,957,676<br>2,702,216    | 239,244<br>30,804                               | 1,479,644<br>9,333,494   | 3,266,3   |
| Royalties   | 569,835                          | 25,356                    | 521,132<br>19,416                         | 25,371<br>10,886                                  | 24,316                     | 925   | 86,190                   | 781,2<br>402,7  |
| Net short-term capital gain reduced by net long-term capital loss                 | 494,629                          | 29,870                    | 25,43 <b>4</b>                            | 93,097  | 50,193                     | 840   | 54,617                   | 240,5   |
| Net long-term capital gain reduced by net short-term                              |                                  |                           |   |   |                            |   |                          |   |
| capital loss  Net gein, noncapital assets   | 3,726,380<br>7,050,888           | 315,480<br>384,237        | 291,190<br>242,526                        | 48,805<br>2,923,768                               | 316,211<br>106,813         | 34,119<br>22,719                                | 1,165,677<br>3,304,178   | 1,554,8<br>66,6   |
| Dividends received from domestic corporations                                     | 6,308,701                        | 449,696                   | 66,773                                    | 97,330  | 3,227,915                  | 47,913  | 130,133                  | 2,288,9   |
| Dividends received from toreign corporations Other receipts                       | 337,628<br>12,093,822            | 121,066<br>3,906,045      | 30,079<br>1,301,036                       | 5,353<br>462,529                                  | 51,542<br>3,751,006        | 12,866<br>188,712                               | 3,540<br>1,538,055       | 113,1<br>946,4  |
| fotal deductions  | 432,294,860                      | 118,533,848               | 60,199,766                                | 9,382,992   | 187,920,830                | 10,949,079                                      | 38,829,981               | 8,478,3   |
| Cost of sales end operations  | 111,618,648<br>11,919,056        | 804,207<br>4,587,505      | 6,361,679<br>1,158,052                    | 411,772<br>878,091                                | 91,519,817<br>814,659      | 2,575,674<br>1,816,014                          | 8,767,538<br>2,233,413   | 1,177,9<br>331,3  |
| Repairs .   | 1,955,910                        | 623,075                   | 224,516                                   | 26,299  | 86,136                     | 34,361  | 906,948                  | 54,5  |
| 8ad debts Rent paid on business property  | 7,251,873<br>5,740,927           | 3,946,861<br>2,164,132    | 2,574,239<br>524,264                      | 37,571<br>320,782                                 | 333,415<br>1,181,711       | 85,892<br>306,776                               | 184,721<br>1,143,026     | 89,1<br>100,2   |
| Taxes paid  | 12,338,847                       | 3,011,613                 | 1,082,273                                 | 257,086   | 4,349,571                  | 338,850   | 3,011,215                | 288,2   |
| Interest paid Contributions or gifts  | 118,850,328<br>305,343           | 69,588,435<br>159,377     | 37,182,809<br>38,995                      | 1,888,648<br>9,463                                | 3,676,172<br>42,563        | 171,971<br>13,003                               | 5,065,159<br>31,878      | 1,277,1<br>10,0   |
| Amortization  | 139,384                          | 38,976                    | 16,465                                    | 8,918   | 18,520                     | 14,212  | 36,407                   | 5,8   |
| Depreciation  | 9,349,094<br>156,602             | 3,627,860<br>3,624        | 914,652<br>20,471                         | 143,249<br>20,023                                 | 1,468,468<br>14,270        | 189,826<br>*121                                 | 2,784,686<br>28,810      | 220,3<br>69,2   |
| Advertising   | 3,538,542                        | 1,051,782                 | 736,900                                   | 77,121  | 611,070                    | 162,155   | 866,925                  | 32,5  |
| Pansion, profit-shering, stock bonus, and annuity plans Employee benefit programs | 3,899,204<br>1,689,368           | 1,387,337<br>769,473      | 334,638<br>184,613                        | 140,301<br>69,429                                 | 1,521,176<br>424,544       | 266,715<br>118,872                              | 187,984<br>100,890       | 61,0<br>21,5  |
| Net loss, noncapital essets   | 931,332<br>142,710,401           | 467,713                   | 149,966<br>8,695,232                      | 52,465  | 34,771<br>81,823,967       | 2,414<br>4,852,222                              | 151,371                  | 72,6  |
| Total receipts less total deductions  | 42,385,629                       | 26,301,879<br>11,924,924  | 4,075,712                                 | 5,041,774<br>657,350                              | 15,254,378                 | 1,152,472                                       | 13,329,010<br>3,301,238  | 2,666,3<br>6,029,5  |
| Constructive taxable income from related foreign                                  |                                  | , , j                     |   |   |                            |   |                          |   |
| corporations  | 148,982<br>33,873,934            | 43,747<br>6,413,964       | 26,892<br>3,961,475                       | *1,702<br>601,459                                 | 19,257<br>12,537,964       | 9,783<br>1,151,355                              | 1,988<br>3,275,501       | 45,6<br>5,932,2   |
| Net income  | 38,585,831<br>4,711,897          | 7,290,758<br>876,794      | 4,669,894<br>708,418                      | 762,784,<br>161,305                               | 12,956,995<br>419,030      | 1,279,781<br>128,426                            | 5,133,298<br>1,857,797   | 6,492,3<br>560,1  |
| ncome subject to tax  | 26,968,842                       | 6,640,767                 | 4,347,221                                 | 616,648   | 9,515,499                  | 995,444   | 3,732,111                | 1,121,1   |
| ncome tax, total Normel tax, surtax, end elternative tax                          | 11,920,213<br>11,756,250         | 3,033,149                 | 2,049,923                                 | 270,707   | 4,494,538                  | 388,243   | 1,272,490                | 411,1   |
| Tax from recomputing prior-year investment credit                                 | 42,778                           | 2,996,880<br>16,206       | 1,952,387<br>10,114                       | 269,992<br>537                                    | 4,488,047<br>5,568         | 386,346<br>1,491                                | 1,259,657<br>6,682       | 402,9<br>2,1  |
| Tax from recomputing pnor-year work incentive (WIN) credit                        | .,                               | .,                        | *(')                                      |   | 1                          |   |                          |   |
| Additional tax for tax preferences .  | 121,184                          | 20,061                    | 87,422                                    | 178   | 921                        | *406  | 6,151                    | 6,0   |
| oreign tax credit US possessions tax credit                                       | 1,103,998<br>6,786               | 767,374                   | 42,742<br>5,817                           | 4,790<br>399                                      | 221,016                    | 11,867  | 4,742<br>138             | 51,4<br>4   |
| nvestment credit  | 695,842                          | 357,311                   | 69,446                                    | 21,099  | 158,564                    | 14,842  | 63,543                   | 11,0  |
| Vork incentive (WIN) credit.  | 1,094<br>204,232                 | 165<br>78,764             | 90<br>30,107                              | -<br>8,328  | 236<br>23,131              | 178<br>19,508                                   | *421<br>39,545           | 4,8   |
| Distributions to stockholders   |                                  |                           | ľ   |   |                            |   |                          |   |
| Cash and property except in own stock   | 13,599,824<br>844,392            | 3,280,342<br>456,245      | 862,474<br>38,998                         | 173,183<br>31,536                                 | 2,965,359<br>110,709       | 279,941<br>*2,722                               | 859,864<br>60,591        | 5,178,6<br>143,5  |

Footnotes at end of table. See text for "Explenetion of Terms" and "Description of the Sample and Limitations of the Data"

### Table 1.2 — Balance Sheeta and Income Statementa, by Major Industry — Continued

|  |                           |  |                             | Major industry<br>Services     | - Continued   |  |                         |  |
|--|---------------------------|--|-----------------------------|--------------------------------|---|--|-------------------------|--|
| Item   | Total                     | Hotels<br>and other<br>lodging<br>places | Personal<br>services        | 8usiness<br>services           | Auto repair:<br>miscellaneous<br>repair<br>services | Amusement<br>and<br>recreation<br>services | Other services          | Nature of<br>business<br>not allocable |
|  | (61)                      | (62)                                     | (63)                        | (64)                           | (65)  | (66)                                       | (67)                    | (68)                                   |
|  |                           |  |                             | 100 000                        | 05.004  | 44.000                                     | 252.444                 | 2.44                                   |
| Number of raturns, total   | 560,016<br>134,379,134    | 18,710<br>16,302,224                     | 41,883<br>8,319,852         | 138,903<br>40,914,190          | 85,284<br>18,504,154                                | 44,826<br>22,950,851                       | 250,410<br>31,387,863   | 7,110<br>2,013,976                     |
| Cash   | 13,102,050                | 1,201,354                                | 704,210                     | 3,915,061                      | 1,098,696   | 1,919,156                                  | 4,263,574               | 266,236                                |
| Notes and accounts receivable  | 23,303,891                | 980,008                                  | 1,133,290                   | 10,479,582                     | 2,711,298   | 2,586,947                                  | 5,412,766               | 409.848                                |
| Less Allowance for bad debts   | 712,479<br>6,468,683      | 53,282<br>217,574                        | 37,757<br>450,718           | 222,322<br>1,697,332           | 46,089<br>1,179,044                                 | 134,090<br>1,688,954                       | 218,939<br>1,235,062    | 4,222<br>469,562                       |
| Investments in Government obligations:                                 |                           |  |                             |                                |   |  |                         |  |
| United States State and local  | 695,537<br>671,841        | 12,671<br>*10,803                        | 29,653<br>*43,960           | 247,389<br>432,780             | 92,925)<br>*18,759                                  | 118,551<br>41,180                          | 194,348<br>124,359      | *4,551<br>*3,133                       |
| Other current assets   | 8,415,325                 | 459,836                                  | 281,016                     | 2,845,085                      | 573,110   | 2,505.874                                  | 1,750,404               | 87,984                                 |
| Loans to stockholders.  Mortgage and real estate loens                 | 1,779,110<br>1,799,957    | 165,727<br>286,154                       | 107,081<br>30,045           | 402,083<br>311,575             | 100,313<br>39,498                                   | 194,312<br>855,386                         | 609,595<br>277,299      | 29,67<br>*3,550                        |
| Other investments  | 13,144,482                | 1,920,781                                | 460,350                     | 5,429,134                      | 508,152   | 2,267,001                                  | 2,559,064               | 132,45                                 |
| Depreciable essets   | 66,863,656<br>35,061,076  | 13,648,744<br>4,744,877                  | 4,941,192<br>2,585,103      | 20,765,229<br>8,945,477        | 14,664,584<br>5,495,269                             | 14,228,474<br>6,479,564                    | 18,615,432<br>6,810,786 | 795,19:<br>350,71:                     |
| Less: Accumulated depreciation  Depletable assets                      | 188,950                   | *5,530                                   | *82                         | 55,735                         | *10,711   | 48,716                                     | 68,176                  | *41,669                                |
| Less Accumulated depletion   | 45,949                    | *46                                      | *21                         | 16,038                         | *1,414  | 17,300                                     | 11,130                  | *17,38                                 |
| Land   | 5,959,937<br>2,503,763    | 1,546,689<br>143,407                     | 343,056<br>103,169          | 770,667<br>691,775             | 537,060<br>72,604                                   | 1,434,027<br>1,119,506                     | 1,328,438<br>373,302    | 64,13<br>7,98                          |
| Less. Accumulated emortization   | 1,166,096                 | 46,573                                   | 32,519                      | 192,026                        | 23,435  | 725,566                                    | 145,976                 | 3,13                                   |
| Other assets   | 6,467,551                 | 547,725                                  | 347,430                     | 2,246,627                      | 463,607   | 1,299,288                                  | 1,562,874               | 73,44                                  |
| otal liabilities   | 134,379,134<br>12,833,025 | 18,302,224<br>730,001                    | <b>8,319,852</b><br>487,057 | <b>40,914,190</b><br>5,230,633 | 18,504,154<br>1,513,496                             | 22,850,851<br>2,028,466                    | 31,387,863<br>2,843,373 | 2,013,976<br>359,688                   |
| Accounts payable  Mortgages, notes, and bonds payable in less than one | 12,633,025                | 730,001                                  | 467,037                     | 3,230,033                      |   | 2,020,400                                  | 2,043,373               | 339,00                                 |
| year   | 15,310,951<br>16,819,329  | 940,883<br>1,044,345                     | 554,861<br>734,533          | 5,510,189<br>5,155,753         | 3,282,578<br>1,553,992                              | 1,996,540<br>4,189,097                     | 3,025,900<br>4,141,610  | 304,69<br>179,37                       |
| Other current liabilities  | 5,645,187                 | 881,569                                  | 275,030                     | 1,467,082                      | 539,125   | 981,563                                    | 1,500,819               | 87,55                                  |
| Mortgages, notes, and bonds payable in one year or                     | 38.078.766                | 8,067,393                                | 1,362,457                   | 9.380.117                      | 4,977,792   | 5,626,142                                  | 8,664,865               | 304,81                                 |
| more   | 6,861,609                 | 619,035                                  | 247,094                     | 2,321,083                      | 878,189   | 1,122,746                                  | 1,673,462               | 76,42                                  |
| Capital stock  | 11,213,167                | 1,477,220                                | 793,135                     | 2,545,794                      | 872,749   | 2,513,961                                  | 3,010,308               | 166,08                                 |
| Paid-in or capital surplus Retained earnings, appropriated             | 11,159,054<br>408,435     | 1,308,557<br>39,492                      | 212,531<br>30,207           | 4,272,729<br>128,812           | 547,524<br>23,567                                   | 1,969,462<br>90,041                        | 2,848,251<br>96,315     | 108,85<br>*415                         |
| Retained earnings, unappropriated                                      | 18,260,517                | 1,505,102                                | 1,830,143                   | 5,503,303                      | 2,493,873   | 2,718,900                                  | 4,209,196               | 465,99                                 |
| Less: Cost of treasury stock   | 2,210,907                 | 311,371                                  | 207,195                     | 601,304                        | 178,731   | 286,068                                    | 626,238                 | 63,65                                  |
| otal receipts  | 210,606,073               | 13,655,157                               | 11,324,130                  | 64,003,341                     | 21,659,245  | 24,621,179                                 | 75,443,022              | 5,616,660                              |
| Business receipts  | 201,678,049               | 12,623,975                               | 10,969.982                  | 61,166,853                     | 20,780,549  | 22,758,756                                 | 73,377,934              | 5,483,24                               |
| United States  | 59,885                    | 1,425                                    | 1,690                       | 24,496                         | 6,677   | 10,086                                     | 15,511                  | 1,01                                   |
| State and local Other interest   | 36,717<br>1,428,132       | 1,160<br>120,762                         | 4,366<br>55,519             | 19,731<br>566,746              | *1,006<br>128,296                                   | 2,767<br>255,216                           | 7,686<br>301,592        | *31<br>18,31                           |
| Rents  | 1,747,642                 | 125,795                                  | 78,276                      | 701,074                        | 221,283   | 329,951                                    | 291,261                 | 23,86                                  |
| Royalties  | 568,218                   | 101,172                                  | 23,265                      | 38,152                         | 1,318   | 360,680                                    | 23,631                  | *406                                   |
| capital loss   | 47,381                    | 4,908                                    | *3,333                      | 12,209                         | 1,320   | 5,258                                      | 20,352                  | *5                                     |
| Net long-term capital gain reduced by net short-term capital loss      | 584,112                   | 106,698                                  | 44,151                      | 159,126                        | 39,812  | 105,245                                    | 129,081                 | 4.83                                   |
| Net gain, noncapital essets  | 609,074                   | 35,209                                   | 27,531                      | 189,810                        | 218,545   | 48,106                                     | 89,873                  | 8,80                                   |
| Dividends received from domestic corporations                          | 194,093<br>85,396         | 23,410<br>*3,846                         | 7,292<br>*9,544             | 64,439<br>54,448               | 4,285   | 46,823<br>14,570                           | 47,844<br>2,985         | 3,05                                   |
| Other receipts   | 3,567,375                 | 406,796                                  | 99,180                      | 1,006,257                      | 256,151   | 663,721                                    | 1,135,271               | 69,09                                  |
| otal deductions  | 202,985,210               | 12,751,028                               | 10,807,260                  | 81,520,637                     | 20,995,417  | 23,425,744                                 | 73,485,127              | 5,451,90                               |
| Cost of sales and operations   | 100,355,222               | 6,041,899                                | 5,457,463                   | 34,951,155                     | 11,354,746  | 11,592,479                                 | 30,957,481              | 4,047,39                               |
| Compensation of officers Repairs                                       | 22,089,869<br>1,986,441   | 291,387<br>351,915                       | 809,853<br>168,361          | 3,939,028<br>398,178           | 1,265,521<br>328,342                                | 979,295<br>325,126                         | 14,804,785<br>414,518   | 239,22<br>26,83                        |
| Bad debts  | 720,107                   | 47,002                                   | 54,983                      | 217,834                        | 69,954  | 63,906                                     | 266,429                 | 12,22                                  |
| Rent paid on business property  Taxes paid                             | 7,783,327<br>7,353,972    | 692,979<br>765,589                       | 505,515<br>477,812          | 1,863,321<br>2.000.033         | 684,887<br>702,568                                  | 964,800<br>868,930                         | 3,071,825<br>2,539,041  | 83,68<br>97,46                         |
| Interest paid  | 4,752,293                 | 783,968                                  | 172,672                     | 1,331,893                      | 807,805   | 677,470                                    | 978,485                 | 52,45                                  |
| Contributions or gifts.  | 84,810<br>227,793         | 6,8 <b>9</b> 9<br>7,473                  | 6,716<br>5,069              | 22,864<br>78,814               | 6,987<br>4,063                                      | 13,956<br>104,848                          | 27,388<br>27,527        | 1,84<br>37                             |
| Amortization   | 10,354,225                | 798,813                                  | 479,057                     | 2,755,855                      | 2,623,167   | 2,022,703                                  | 1,674,629               | 78,44                                  |
| Depletion  | 49,778                    | *2,226                                   | *1,063                      | 18,429                         | 1,393   | 2,855                                      | 23,812                  | *4,76                                  |
| Advertising Pension, profit-shaning, stock bonus, and annuity plans    | 2,697,971<br>3,940,704    | 303,727<br>39,716                        | 200,338<br>61,241           | 869,437<br>603,632             | 181,094<br>66,390                                   | 728,665<br>183,543                         | 414,709<br>2,986,181    | 33,62<br>50,49                         |
| Employee benefit programs  | 1,338,342                 | 68,304                                   | 63,259                      | 379,380                        | 115,637   | 122,171                                    | 589,592                 | 17,14                                  |
| Net loss, noncapital assets Other deductions                           | 206,542<br>39,043,815     | 16,990<br>2,532,139                      | 3,848<br>2,340,010          | 48,229<br>12,042,555           | 13,276<br>2,769,585                                 | 19,096<br>4,755,901                        | 105,101<br>14,603,624   | 2,11<br>703,80                         |
| otal receipts less total deductions                                    | 7,620,863                 | 804,131                                  | 516,870                     | 2.482.704                      | 663,829   | 1,195,435                                  | 1,957,894               | 164,75                                 |
| onstructive taxable income from related foreign                        |                           |  |                             | -,, .                          | ,   |  |                         | 104,75                                 |
| corporations   | 81,979<br>7,666,125       | 1,923<br>804,893                         | 1,939<br>514,442            | 42,496<br>2,505,469            | *568<br>663,390                                     | 24,267<br>1,216,936                        | 10,787<br>1,960,995     | 164,44                                 |
| Net income   | 10,994,355                | 1,085,665                                | 620,337                     | 3,467,199                      | 932,875   | 1,714,994                                  | 3,173,286               | 215,06                                 |
| Deficit  | 3,328,230<br>8,589,087    | 280,772<br>787,243                       | 105,894<br>491,827          | 961,730<br>2,869,105           | 269,485<br>723,045                                  | 498,058<br>1,306,434                       | 1,212,291<br>2,411,433  | 50,62<br>165,54                        |
| come subject to tax  | 3,190,125                 | 335,556                                  | 177,660                     | 1,111,190                      | 240,837   | 568,333                                    | 756,549                 | 61,16                                  |
| Normal tax, surtax, and afternative tax                                | 3,151,307<br>34,512       | 331,719<br>2,875                         | 176,296<br>1,347            | 1,097,914<br>11,812            | 233,387<br>7,374                                    | 563,742<br>3,563                           | 748,249<br>7,541        | 60,99<br>17                            |
| Tax from recomputing prior-year work incentive (WIN) credit            | _                         | _  | _                           | _                              | _   | _1   | _                       | _                                      |
| Additional tax for tax preferences                                     | 4,306                     | 962                                      | *16                         | 1,464                          | •76   | 1,029                                      | 758                     | _                                      |
| oreign tax credit.   | 140,459<br>3,799          | *6,100                                   | *6,658                      | 60,653<br>2 145                | *54<br>50   | 48,138<br>110                              | 18,856<br>1,334         | (¹)<br>1,48                            |
| nvestment credit   | 500,305                   | 160<br>36,165                            | 22,528                      | 2,145<br>165,053               | 55,571  | 110<br>110,525                             | 1,334                   | 5,88                                   |
| Vork incentive (WIN) credit.   | 1,087                     | 91                                       | 162                         | 372                            | *70   | *8   | 384                     | •1                                     |
| obs credit Distributions to stockholders                               | 386,149                   | 20,077                                   | 18,651                      | 144,737                        | 38,873  | 29,979                                     | 133,832                 | 6,06                                   |
| Cash and property except in own stock                                  | 1,490,937                 | 131,431                                  | 105,852                     | 402,540                        |   | 295,298                                    | 464,525                 | 16,84                                  |
| Corporation's own stock  | 102,647                   | *8,371                                   | *3,642                      | 11,670                         | *19,160   | *52,128                                    | 7,676                   | 9                                      |

<sup>\*</sup>Estimate should be used with caution because of the small number of semple returns on which it is based \*Less than \$500 per return NOTE Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Detail"

Table 1.3 — Balance Sheets and Income Statements, by Major Industry

|  |                              |   |                          | Major inc                           |                          |                                |  |
|--|------------------------------|---|--------------------------|-------------------------------------|--------------------------|--------------------------------|--|
| ltem   | All<br>industries            | Agriculture,<br>forestry,<br>and<br>tishing | Total                    | Metal<br>mining                     | Mining<br>Coal<br>mining | Oil and gas<br>extraction      | Nonmetallic<br>minerals,<br>except fuels |
|  | (1)                          | (2)   | (3)                      | (4)                                 | (5)                      | (6)                            | (7)                                      |
| Number of returns with net Income  | 1,523,648                    | 44,807                                      | 11,148                   | 128                                 | 1,369                    | 7,617                          | 2,03                                     |
| Total assets   |                              | 23,188,276                                  | 73,302,199               | 9,040,786                           | 5,909,140                | 53,891,930                     | 4,460,34                                 |
| Cash   | 381,190,742                  | 1,565,429                                   | 2,367,561                | 107,306                             | 406,398                  | 1,464,822                      | 389.03                                   |
| Notes and accounts receivable  | 1,457,430,476                | 2,329,292                                   | 17,181,524               | 782,578                             | 882,809                  | 14,621,230                     | 894,90                                   |
| Less Allowance for bad debts Inventories   | 35,111,362<br>383,327,219    | 21,104<br>2,855,204                         | 53,656<br>3,282,120      | 2.765<br>653,771                    | 2,007<br>225,268         | 30,640<br>2,014,127            | 18,24<br>388,95                          |
| Investments in Government obligations  |                              |   |                          |                                     |                          |                                |  |
| United States State and local  | . 201,048,749<br>170,974,687 | 147,285<br>37,244                           | 258,466<br>69,739        | 19,024<br>5,532                     | 77,033<br>25,510         | 134,190<br>36,573              | 28,21<br>*2,12                           |
| Other current assets   | 173,635,087                  | 640,110                                     | 4,308,697                | 2,118,936                           | 378,359                  | 1,660,525                      | 150,8                                    |
| Loans to stockholders  | . 15,000,144<br>721,832,747  | 335,031<br>302,876                          | 1,145,384<br>249,245     | 49,829<br>14,270                    | 15,851<br>*7,243         | 1,062,740                      | 16,9                                     |
| Mortgage and real estate loans Other investments   | 803,352,612                  | 1,972,329                                   | 14,296,743               | 2,134,314                           | 746,441                  | 210,583<br>11,158,734          | 17,14<br>257,2                           |
| Depreciable assets   | 1,486,297,479                | 12,709,920                                  | 35,865,321               | 3,654,101                           | 4,011,136                | 24,267,918                     | 3,932,1                                  |
| Less Accumulated depreciation  Depletable assets   | 553,321,264<br>36,438,267    | 5,828,097<br>141,934                        | 13,360,678<br>5,230,020  | 1,307,115<br>310,605                | 1,638,718<br>242,060     | 8,256,835<br>4,431,041         | 2,158,0°<br>246,3                        |
| Less Accumulated depletion   | 12,565,920                   | 17,965                                      | 1,646,182                | 103,452                             | 52,188                   | 1,420,172                      | 70,3                                     |
| Land Intangible assets (amortizable) .   | 59,568,588<br>30,651,575     | 4,879,130<br>50,039                         | 862,279<br>1,929,115     | 80,676<br>*24,983                   | 143,531,<br>19,299       | 380,323<br>1,875,310           | 257,74<br>9,5                            |
| Less Accumulated amortization  | 13,162,235                   | 13,119                                      | 749,063                  | 19,773                              | 4,264                    | 722,328                        | 2,6                                      |
| Other assets   | 137,123,854                  | 1,102,739                                   | 2,065,565                | 517,965                             | 425,378                  | 1,003,790                      | 118,4                                    |
| Total liabilities  |                              | 23,188,276                                  | 73,302,199               | 9,040,786                           | 5,909,140                | 53,891,930                     | 4,460,3                                  |
| Accounts payable   | 345,604,072<br>307,277,072   | 1,228,591<br>3,705,639                      | 5,876,732<br>2,032,263   | 374,623<br>159,147                  | 362,266<br>407,627       | 4,737,51 <b>4</b><br>1,201,448 | 402,33<br>264,0                          |
| Other current liabilities  | 2,178,591,997                | 1,323,056                                   | 12,744,262               | 590,628                             | 594,443                  | 11,192,614                     | 366,5                                    |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or more   | 38,726,308<br>645,628,873    | 887,047<br>5,580,271                        | 619,949<br>12,040,118    | *192,007<br>1,768,787               | 41,269<br>1,297,438      | 206,637<br>8,288,001           | 180,0<br>685,8                           |
| Other liabilities .  | 530,791,697                  | 1,000,470                                   | 2,993,844                | 576,048                             | 455,906                  | 1,828,442                      | 133,4                                    |
| Capital stock  | . 263,586,943                | 3,613,104                                   | 2,230,923                | 466,938                             | 171,470                  | 1,270,436                      | 322,0                                    |
| Paid-in or capital surplus Retained earnings, appropriated   | 323,885,374<br>37,011,448    | 1,583,672<br>196,137                        | 10,893,079<br>3,863,726  | 987,984<br>56,023                   | 190,298<br>34,931        | 9,544,623<br>3,730,241         | 170,1<br>42,5                            |
| Retained earnings, appropriated  | 800,621,511                  | 4,378,879                                   | 20,425,345               | 3,890,925                           | 2,433,307                | 12,106,408                     | 1,994,7                                  |
| Less Cost of treasury stock  | 28,013,848                   | 308,590                                     | 418,042                  | 22,323                              | 79,816                   | 214,435                        | 101,40                                   |
| Total receipts   |                              | 32,817,972                                  | 81,987,756               | 4,045,938                           | 6,061,823                | 66,220,194                     | 5,659,8                                  |
| Business receipts Interest on Government obligations   | 3,877,465,999                | 31,100,251                                  | 78,542,266               | 3,449,594                           | 5,788,854                | 63,863,454                     | 5,440,36                                 |
| United States  | 14,867,053                   | 19,363                                      | 27,818                   | 6,643                               | 7,003                    | 12,469                         | 1,70                                     |
| State and local . Other interest   | 8,452,454                    | 2,096                                       | 5,068                    | 114                                 | 1,509                    | 2,699                          | 74<br>31,69                              |
| Rents  | 180,285,875<br>25,065,400    | 188,512<br>133,642                          | 431,940<br>138,953       | 63,592<br>4,682                     | 41,666<br>38,408         | 295,029<br>64,531              | 31,3                                     |
| Royalties  | 7,492,190                    | 45,086                                      | 187,019                  | 10,101                              | 3,874                    | 168,627                        | 4,4                                      |
| Net short-term capital gain reduced by net long-term capital loss.  Net long-term capital gain reduced by net short-term capital loss. | 772,562<br>13,727,326        | 13,135<br>388,648                           | 15,172                   | 1,548                               | *900<br>67,833           | 11,558<br>377,782              | *1,1<br>41,9                             |
| Net gain, noncapital assets  | 10,482,165                   | 116,498                                     | 818,758<br>274,381       | 331,182<br>80,742                   | 9,564                    | 159,068                        | 25,0                                     |
| Dividends received from domestic corporations  | 12,565,982                   | 36,101                                      | 222,571                  | 20,194                              | 24,847                   | 172,933                        | 4,5                                      |
| Dividends received from foreign corporations Other receipts  | 9,030,850<br>44,153,330      | *7,649<br>766,991                           | 65,588<br>1,258,222      | *30,303<br>47,244                   | 143<br>77,222            | <b>3</b> 4,596<br>1,057,449    | 54<br>76,30                              |
| Total deductions   | 0.00                         | 30,620,268                                  | 52,562,660               | 3,682,432                           | 5,639,948                | 38,054,666                     | 5,185,6                                  |
| Cost of sales and operations   | 2,753,355,437                | 22,592,017                                  | 36,245,026               | 2,520,993                           | 3,796,836                | 26,557,234                     | 3,369,96                                 |
| Compensation of officers Repairs   | 71,210,182<br>28,878,469     | 804,683                                     | 625,376                  | 27,800                              | 90,289                   | 383,034                        | 124,25<br>211,25                         |
| Bad debts  | 13,093,325                   | 561,259<br>34,418                           | 548,992<br>41,715        | 19,521                              | 120,993<br>4,944         | 197,226<br>24,759              | 11,1                                     |
| Rent paid on business property   | 46,764,790                   | 596,297                                     | 328,188                  | 18,097                              | 42,693                   | 220,855                        | 46,5                                     |
| Taxes paid Interest paid   | 102,251,482<br>166,858,327   | 674,170<br>752,693                          | 1,207,719<br>1,119,043   | 171,201<br>149,367                  | 271,946<br>138,197       | 590,619<br>730,549             | 173,9<br>100,9                           |
| Contributions or gitts   | 2,073,505                    | 11,574                                      | 30,813                   | *2,553                              | 3,137                    | 20,369                         | 4,7                                      |
| Amortization   | 909,748                      | 5,383                                       | 15,538                   | 1,885                               | 1,981                    | 11,213                         | 4!                                       |
| Depreciation Depletion   | 106,588,187<br>5,567,419     | 1,135,652<br>12,629                         | 2,415,014<br>721,911     | 219,049<br>104,529                  | 399,079<br>218,382       | 1,476,366<br>242,058           | 320,5<br>156,9                           |
| Advertising  | 35,999,946                   | 102,530                                     | 61,907                   | 4,430                               | 2,194                    | 33,648                         | 21,6                                     |
| Pension, profit-sharing stock bonus, and annuity plans   | 38,429,488<br>23,989,224     | 126,194                                     | 314,225                  | 55,684                              | 33,463                   | 179,358                        | 45,7                                     |
| Employee benefit programs  Net loss, noncapital assets   | 1,137,126                    | 76,824<br>7,217                             | 210,990<br>27,093        | 12,440<br>646                       | 94, <b>26</b> 5<br>899   | 69,400<br>22,888               | 34,8<br>2,6                              |
| Other deductions   | 532,765,478                  | 3,126,729                                   | 8,649,110                | 373,343                             | 420,650                  | 7,295,089                      | 560,0                                    |
| Total receipts less total deductions  Constructive taxable income from related toreign corporations                                    | 274,489,052<br>8,483,123     | 2,197,704<br>6,570                          | 29,425,095<br>162,838    | 363,507<br>118,814                  | 421,874<br>708           | 28,165,528<br>43,032           | 474,1<br>2                               |
| Net income   | 274,519,721                  | 2,202,179                                   | 29,582,865               | 482,207                             | 421,073                  | 28,205,862                     | 473,7                                    |
| ncome subject to tax   | 239,627,020                  | 1,386,949                                   | 29,041,850               | 420,317                             | 340,596                  | 27,872,942                     | 407,9                                    |
| ncome tax, total  Normal tax surtax and alternative tax  | 107,803,897<br>106,974,698   | 483,990<br>475,815                          | 13,822,848<br>13,741,509 | 1 <b>6</b> 9,1 <b>46</b><br>144,759 | 165,030<br>145,386       | 13,298,695<br>13,273,565       | 189,9<br>177,7                           |
| Tax from recomputing prior-year investment credit  | 525,381                      | 7,584                                       | 15,904                   | 3,711                               | 2,356                    | 7,402                          | 2,4                                      |
| Tax from recomputing prior-year work incentive (WIN) credit Additional tax for tax preferences   | 79                           | *2  | 23<br>65 413             | -                                   | 17.000                   | 47 700                         | 0.7                                      |
| Foreign tax credit   | 303,739<br>26,357,626        | 589<br>*13,210                              | 65,412<br>12,512,804     | *20,675<br>*63,516                  | 17,288<br>1,662          | 17,729<br>12,445,728           | 9,7<br>1,8                               |
| JS possessions tax credit  | 1,134,422                    | 294   | -                        | -                                   | _                        | _                              |  |
| nvestment credit Nork incentive (WIN) credit   | 12,897,130<br>18,469         | 100,232                                     | 234,247                  | 36,169                              | 32,422<br>•39            | 123,772                        | 41,8                                     |
| Jobs credit  | 3,093,915                    | 31,117                                      | 44,138                   | *702                                | 6,880                    | 27,308                         | 9,24                                     |
| Distributions to stockholders  |                              |   |                          |                                     |                          |                                |  |
| Cash and property except in own stock  | 67,051,545                   | 239,905                                     | 1,906,968                | 113,158                             | 115,893                  | 1,600,091                      | 77,82                                    |

Footnotes at end of table. See text for Explanation of Terms' and "Description of the Sample and Limitations of the Data"

### Table 1.3 — Balance Sheets and Income Statements, by Major Industry — Continued

|  |                       |   |                                      | Major                           | ındustry — Contin         | ued                       |                         |                         |                                    |
|--|-----------------------|---|--------------------------------------|---------------------------------|---------------------------|---------------------------|-------------------------|-------------------------|------------------------------------|
|  |                       | Constru   | uction                               |                                 |                           |                           | Manufacturing           |                         |                                    |
| Item   | Total                 | General<br>building<br>contractors<br>and operative<br>builders | Heavy<br>construction<br>contractors | Special<br>trade<br>contractors | Total                     | Food and kindred products | Tobacco<br>manufactures | Textile mill products   | Apparel and other textile products |
|  | (8)                   | (9)   | (10)                                 | (11)                            | (12)                      | (13)                      | (14)                    | (15)                    | (16)                               |
|  |                       |   |                                      |                                 | )                         |                           |                         |                         |                                    |
| umber of returns with net income   | 148,712               | 57,911  | 11,250                               | 79,551                          | 159,631                   | 9,549                     |                         | 3,833                   | 11,5                               |
| otal assets  | 60,587,861            | 39,862,912  | 17,527,948                           | 23,197,001                      | 1,188,095,846             | 94,979,041                |                         | 18,855,197              | 16,220,8                           |
| Cash   | 8,072,314             | 3,513,472   | 1,809,679                            | 2,749,163<br>8,818,974          | 38,926,069<br>288,329,796 | 3,594,479<br>18,724,868   |                         | 818,595<br>4,984,940    | 1,046,1<br>4,650,7                 |
| Notes and accounts receivable  | 22,931,293<br>172,503 | 8,852,491<br>38,077   | 5,259,828<br>26,818                  | 107,609                         | 5,253,772                 | 389,923                   | ::                      | 88,298                  | 88,5                               |
| leus et ence   | 14,351,485            | 9,962,110   | 1,096,772                            | 3,292,604                       | 197,990,410               | 18,899,318                | ••                      | 5,160,586               | 5,792,3                            |
| Investments in Government obligations  | 353,691               | 181,712   | 105,607                              | 66,372                          | 11,416,461                | 633,110                   | ••                      | 147,338                 | 62,9                               |
| United States State and local  | 247,105               | 147,924   | 59,477                               | 39,704                          | 2,460,175                 | 229,222                   | ••                      | *14,483                 | 82,1                               |
| Other current assets   | 7,980,525             | 4,871,792   | 1,339,000                            | 1,769,732                       | 53,781,204                | 4,074,630                 | ::                      | 558,651                 | 629,4                              |
| Loans to stockholders  | 1,853,179             | 1,412,413<br>747,682  | 80,098<br>61,376                     | 360,668<br>59,937               | 3,172,937<br>3,245,049    | 532,285<br>617,004        | ••                      | 29,684<br>20,965        | 142,1<br>22,5                      |
| Mortgage and real estate loans   | 868,995<br>4,633,211  | 2,280,289   | 1,479,934                            | 872,987                         | 195,477,402               | 16,146,733                | ••                      | 1,206,344               | 1,355,0                            |
| Depreciable assets   | 28,372,335            | 7,934,246   | 11,931,543                           | 8,506,546                       | 595,867,370               | 46,625,247                | ::                      | 12,794,630              | 3,956,5                            |
| Other investments  Depreciable assets  Less. Accumulated depreciation.                                     | 14,201,172            | 3,287,617   | 6,608,534                            | 4,305,020                       | 275,393,655               | 20,114,121                |                         | 7,159,342               | 1,932,9                            |
| Depletable assets  | 132,779               | 35,961  | 69,969<br>17,044                     | 26,849<br>11,4 <b>8</b> 5       | 26,553,155<br>9,416,441   | 347,487<br>91,067         |                         | *5,426<br>*2,884        | 1,                                 |
| Lass Accumulated depletion   | 35,104<br>2,961,127   | 6,575<br>2,020,566  | 459,099                              | 481,462                         | 14,929,512                | 1,607,643                 | ••                      | 119,952                 | 112,                               |
| Intangible assets (amortizable)  | 219,534               | 124,934   | 45,358                               | 49,242                          | 19,609,267                | 694,729                   | ::                      | 21,422                  | 56,                                |
| Lass Accumulated depletion Land Intangible assets (amortizable) Lass Accumulated amortization Other assets | 50,777                | 23,050  | 9,860                                | 17,866                          | 9,214,829<br>35,615,734   | 155,376<br>3,002,776      |                         | 10,304<br>233,009       | 28,<br>357,                        |
| Other assets   | 2,069,844             | 1,132,639   | 392,464                              | 544,741                         |                           |                           |                         |                         |                                    |
| otal liabilities   | 80,587,861            | 39,862,912  | 17,527,948                           |                                 | 1,188,095,846             | 94,979,041                |                         | 18,855,197<br>2,522,909 | 16,220,<br>2,808,                  |
| Accounts payable   | 16,178,893            | 7,779,265   | 3,358,526                            | 5,041,102                       | 147,564,766               | 11,866,063                |                         | 2,522,909               | 2,000,                             |
| Mortgages, notes, and bonds payable in less than one year  | 10,966,362            | 7,313,520   | 1,525,898                            |                                 |                           | 6,481,742                 | ••                      | 1,374,235               | 1,748,                             |
| Other current liabilities  | 10,904,303            | 5,256,366   | 2,327,472                            | 3,320,465                       | 123,461,755               | 9,907,934                 | ::                      | 1,670,970               | 1,550,<br>204,                     |
| Loans from stockholders  | 2,934,201             | 1,994,270   | 247,668                              | 692,264                         | 10,686,866                | 1,156,369                 |                         | 90,458                  | 204,                               |
| Mortgages, notes, and bonds payable in one year or more  | 10.110.899            | 5.504.054   | 2,388,211                            | 2,218,634                       | 205,068,911               | 15,779,462                | ••                      | 2,914,121               | 1,770,                             |
| Other liabilities  | 5,788,451             | 3,216,064   | 1,185,543                            |                                 | 60,864,690                | 3,340,530                 | '''                     | 265,199                 | 258,                               |
| Capital stock  | 3,894,668             | 1,295,625   | 1,128,496                            |                                 | 72,002,631                | 6,244,524                 | i ::                    | 1,281,542               | 1,098,                             |
| Capital stock  | 2,136,577             | 1,197,062   | 507,815                              |                                 | 115,467,368<br>5,842,719  | 8,140,429<br>723,828      |                         | 1,027,245<br>31,713     | 930.<br>57.                        |
| Retained earnings, appropriated  | 216,239<br>18,503,709 | 65,889<br>6,585,388   | 66,737<br>5,109,692                  |                                 |                           | 32,028,174                | •••                     | 7,947,029               |                                    |
| Less Cost of treasury stock  | 1,046,442             | 344,593   | 318,110                              |                                 |                           | 690,014                   | • • •                   | 270,224                 | 215,                               |
| otal receipts  | 176,400,090           | 75,548,328  | 38,875,838                           | 61,975,924                      | 1,684,943,154             | 198,873,604               | ••                      | 34,937,595              | 35,292                             |
| Business receipts  | 172,286,939           | 73,486,869  | 37,568,081                           | 61,231,989                      |                           | 195,015,581               | ••                      | 34,392,976              | 34,736,                            |
| Interest on Government obligations   |                       |   |                                      |                                 |                           |                           |                         | 14.000                  |                                    |
| United States State and local  | 34,223                | 16,526  | 10,733                               |                                 |                           | 46,569<br>14,964          |                         | 14,830<br>639           |                                    |
| State and local  | 14,010<br>696,844     | 8,233<br>365,581  | 2,559<br>210,181                     |                                 |                           | 826,756                   |                         | 84,382                  | 103                                |
| Other interest Rents   | 624,120               | 400,851   | 136,207                              | 87,063                          | 5,957,803                 | 346,863                   |                         | 32,223                  |                                    |
| Royaltias  | 29,049                | 6,513   | 17,327                               | 5,210                           | 5,724,931                 | 341,783                   | 1                       | 28,612                  | 65                                 |
| Net short-term capital gain reduced by net long-term   |                       | 45.440  | 4.004                                | 10.000                          | 152152                    | 25,913                    |                         | 904                     | 1,                                 |
| capital loss  Net long-term capital gain reduced by net short-term   | 26,778                | 15,412  | 1,331                                | 10,035                          | 152,152                   | 25,913                    | 1                       | 304                     | 1                                  |
| capital loss   | 319,026               | 166,391   | 86,003                               |                                 |                           | 214,592                   | •                       | 34,105                  |                                    |
| Net gain, noncapital assets  | 361,815               |   | 135,758                              |                                 |                           | 150,530<br>220,060        |                         | 43,841<br>43,840        | 17.                                |
| Dividends received from domestic corporations.   | 67,746<br>76,723      | 18,491<br>23,156  | 33,561<br>50,428                     |                                 |                           | 433,987                   |                         | 12,692                  |                                    |
| Other receipts   | 1,862,818             |   |                                      | 348,070                         |                           | 1,236,007                 | •••                     | 248,552                 | 215                                |
| otal deductions  | 168,396,908           | 1   |                                      | 58,977,352                      | 1,571,695,051             | 190,399,923               | ••                      | 32,976,129              | 33,338,                            |
| Cost of sales and operations   | 137,838,275           |   |                                      |                                 |                           | 148,181,864               |                         | 26,540,838              |                                    |
| Compensation of officers   | 5,916,037             | 2,053,548   | 787,749                              | 3,074,740                       | 14,130,387                | 1,089,708                 |                         | 393,725                 |                                    |
| Repairs .  | 921,331               | 194,773   |                                      |                                 |                           | 1,575,976<br>245,926      | 1                       | 269,011<br>54,876       |                                    |
| Bad debts  | 245,495<br>974,590    | 54,495<br>236,794   |                                      |                                 |                           | 1,368,218                 |                         | 209,006                 |                                    |
| Rent paid on business property  Taxes paid   | 3,667,206             |   | 1                                    | 1                               | 1                         | 4,893,824                 |                         | 866,689                 |                                    |
| Interest paid  | 1,794,836             |   |                                      | 418,755                         | 26,798,954                | 2,109,865                 | :                       | 447,678                 |                                    |
| Contributions of gints   | 65,891                |   |                                      |                                 |                           | 84,145<br>24,79           |                         | 24,367                  |                                    |
| Amortization   | 10,366<br>2,940,05    |   |                                      |                                 |                           | 3,667,950                 |                         | 918,854                 |                                    |
| Depraciation.  | 40,232                |   | 1                                    |                                 | 1                         | 27,197                    |                         | 1,382                   |                                    |
| Advertising  | 398,71                |   | 39,78                                | 176,123                         | 18,172,735                | 4,897,228                 |                         | 236,628                 |                                    |
| Pension, profit-sharing, stock bonus, and annuity plans  | 906,683               |   |                                      |                                 |                           | 1,256,89°<br>985,876      |                         | 244,500<br>156,44       |                                    |
| Employee benefit programs  | 695,858<br>29,304     |   |                                      |                                 |                           |                           |                         |                         |                                    |
| Net loss, noncapital assets Other deductions   | 11,952,043            |   |                                      |                                 |                           |                           | 2                       | 2,603,51                | 4,125                              |
| otal receipts lass total deductions  | 8,003,18              |   | 1                                    |                                 |                           |                           | ٠٠ ١                    | 1,961,46                | 1,954                              |
| Constructive taxable income from related foreign   |                       |   |                                      |                                 | 7,040,040                 | 413,449                   | J                       | 6,79                    | 5 51                               |
| corporations.  | 67,80<br>8,056,97     |   |                                      |                                 |                           |                           | 7                       | 1,967,62                |                                    |
| let income   | 6,420,18              |   |                                      |                                 |                           |                           | 9 **                    | 1,815,03                |                                    |
| ncome tax, total   | 2,419,70              |   | 741,77                               | 2 786,03                        | 53,061,072                | 3,984,24                  | 1 **                    | 042,40                  |                                    |
| Normal tax, surtax, and alternative tax  | 2,398,86              | 9 884,917   | 732,86                               | 781,09                          | 3 52,753,150              |                           |                         |                         |                                    |
| Tax from recomputing pnor-year investment credit   | 18,52                 | 5,971   | 7,81                                 | 9 4,73                          | 217,418                   | 26,78                     | 7                       | 4,32                    | η ,                                |
| Tax from recomputing pnor-year work incentive (WIN) credit   | ()                    | _   | (')                                  | _                               | . 34                      | •(')                      | -                       | (')                     |                                    |
| Additional tax for tax preferences   | 2,30                  | 5 1,002   |                                      | 4 21                            | 90,469                    | 2,97                      | 1                       | 25                      | 1                                  |
| Foraign tax credit   | 116,16                |   |                                      |                                 |                           | 539,53                    |                         | 10,10                   |                                    |
| J.S. possessions tax credit  | 1,88                  |   |                                      |                                 |                           | 83,41<br>402,62           | J)                      |                         |                                    |
| nvestment credit   | . 331,10<br>27        |   |                                      |                                 |                           |                           | в •                     | 36                      | 1                                  |
| Work incentive (WIN) credit  | 481,33                |   | -1                                   |                                 |                           |                           |                         | 30,02                   |                                    |
| Distributions to stockholders.   | 1                     | 1   | 1                                    | /                               |                           |                           | 1                       |                         |                                    |
| Cash and property except in own stock  | 563,45                | 3 214,00  |                                      |                                 |                           |                           |                         | 249,90                  |                                    |
| Corporation's own stock  | 42,15                 | 4 9,30  | 1 22,26                              | 2 *10,59                        |                           |                           |                         |                         |                                    |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.3 — Balance Sheets and Income Statementa, by Major Industry — Continued

|  |                                |                           |                           | <del></del>                     | r industry — Contin                 |  |   |                                    | -                                     |
|--|--------------------------------|---------------------------|---------------------------|---------------------------------|-------------------------------------|--|---|------------------------------------|---------------------------------------|
|  | -                              | , , , , ,                 |                           | Men                             | ufacturing Contin                   |  | т   |                                    |                                       |
| Item   | Lumber and<br>wood<br>products | Furniture<br>and fixtures | Paper and allied products | Printing and publishing         | Chemicals<br>end allied<br>products | Petroleum<br>(including<br>integrated)<br>and coal<br>products | Rubber and<br>miscellaneous<br>plastics<br>products | Leather end<br>leather<br>products | Stone, clay,<br>and glass<br>products |
|  | (17)                           | (18)                      | (19)                      | (20)                            | (21)                                | (22)   | (23)  | (24)                               | (25)                                  |
|  |                                |                           |                           |                                 |                                     |  |   |                                    |                                       |
| Number of returns with net Income  |                                | · I                       | 2,630                     | 23,876                          | 6,225                               | 932  |   | 2,018                              | 6,05                                  |
| Cash   | 32,489,203<br>1,461,267        | 7,159,078<br>430,921      | 35,820,495<br>829,642     | 35,355,750<br>2,066,850         | 106,291,975<br>2,794,774            | 240,228,282<br>4,684,248                                       | <b>22,503,895</b><br>943,371                        | <b>4,948,990</b><br>379,666        | 28,252,78<br>1,287,69                 |
| Notes and accounts receivable  | 4,841,349                      | 1,917,546                 | 5,442,416                 | 8,151,710                       | 20,744,446                          | 46,598,348   | 5,873,888   | 1,232,791                          | 5,989,26                              |
| Less Allowance for bad debts.  | 86,288<br>5,192,279            | 41,243<br>2,179,687       | 119,093<br>5,069,113      | 534,978<br>3,884,270            | 439,576<br>17,169,696               | 587,465<br>15,910,428  | 91,886<br>4,674,844                                 | 24,165<br>1,583,463                | 133,43<br>4,180,89                    |
| Investments in Government obligations United States  | 92,248                         | 15,969                    | 463,043                   | 403.034                         | 399,239                             | 1,982,431  | 83,481  | 30.850                             | 388.54                                |
| State and local  | 19,638                         | *20,866                   | 54,071                    | 317,086                         | 286,458                             | 127,588  | *70,038   | *17,211                            | 17,5                                  |
| Other current assets Loans to stockholders   | 1,225,989<br>79,793            | 217,379<br>11,924         | 1,435,003<br>83,688       | 2,374.32 <b>8</b><br>227,607    | 4,242,508<br>240,648                | 7,273,844<br>104,008   | 484,261<br>83,116                                   | 192,600                            | 1,029,5                               |
| Mortgage and real estate loans   | 992,795                        | 9,693                     | 16,229                    | 105,247                         | 48,403                              | 136,481  | 51,902  | 15,903<br>1,023                    | 34,7<br>17,8                          |
| Other investments Depreciable assets   | 3,267,135<br>19,701,663        | 472,201<br>3,165,209      | 4,245,575<br>26,945,803   | 4,663,875<br>17,007,457         | 19,967,155<br>66,983,947            | 64,221,484<br>125,521,409                                      | 2,759,009<br>13,347,595                             | 597,041<br>1,350,769               | 3,096,13<br>21,012,7                  |
| Less Accumulated depreciation  | 8,213,356                      | 1,491,592                 | 12,387,988                | 8,007,945                       | 31,899,831                          | 50,571,263   | 6,460,526   | 640,894                            | 9,978,8                               |
| Depletable assets Less Accumulated depletion   | 2,478,824<br>121,995           | *4,680<br>*1731           | 2,580,048<br>538,912      | 210,712<br>*14,474              | 1,001,331<br>284,999                | 17,786,754<br>7,804,981  | *4,943<br>*1,041                                    | 2                                  | 319,2                                 |
| Lend   | 464,697                        | 106,822                   | 921,698                   | 676,332                         | 1,147,131                           | 4,997,040  | 218,554   | 40,966                             | 65,7<br>557,3                         |
| Intangible assets (amortizable) Less Accumulated amortization  | 52,780<br>12,345               | 20,174<br>6,386           | 133,459<br>30,918         | 1,197,404<br>183,647            | 1,291,907<br>262,308                | 13,489,972<br>7,757,723  | 41,691<br>10,747                                    | 48,141<br>11,430                   | 63,3<br>17,6                          |
| Other assets   | 1,052,729                      | 126,961                   | 677,617                   | 2,810,881                       | 2,861,047                           | 5 015 678  | 431,400   | 135,053                            | 453,6                                 |
| otal liabilities   | 32,489,203                     | 7,159,078                 | 35,820,495                | 35,355,750                      | 106,291,975                         | 240,228,282  | 22,503,895  | 4,948,990                          | 28,252,7                              |
| Accounts payable Mortgages, notes, and bonds payable in less than one                                  | 2,804,084                      | 887,973                   | 3,724,347                 | 3,331,392                       | 10,279,867                          | 36,142,426   | 2,946,324   | 755,276                            | 3,260,4                               |
| year   | 2,357,796                      | 491,557                   | 1,089,429                 | 2,003,846                       | 4,749,957                           | 5,626,140  |   | 438,862                            | 1,240,09                              |
| Other current liabilities Loans from stockholders  | 3,449,493<br>324,576           | 741,624<br>91,618         | 3,621,691<br>104,551      | 4,559,644<br>424,495            | 11,975,680<br>516,449               | 14,386,347<br>729,507  | 2,664,271<br>270,503                                | 414,473<br>52,533                  | 3,019,6<br>200,0                      |
| Mortgages, notes, and bonds payable in one year or   |                                |                           |                           |                                 |                                     |  |   |                                    |                                       |
| more.<br>Other liabilities   | 6,513,210<br>1,138,958         | 964,090<br>131,035        | 7,780,981<br>816,868      | 4,795,011<br>1,954,084          | 21,028,208<br>2,638,719             | 37,889,661<br>24,036,452                                       | 4,540,027<br>453,376                                | 630,635<br>84,201                  | 5,501,9<br>688.0                      |
| Capital stock  | 2,035,201                      | 624,081                   | 2,808,635                 | 2,188,106                       | 6,843,114                           | 13,823,323   | 977,611   | 457,204                            | 1,911,0                               |
| Paid-in or capital surplus Retained earnings, appropriated   | 3,621,769<br>100,266           | 350,092<br>28,842         | 3,269,439<br>69,370       | 2,274,015<br>174,015            | 11,230,637<br>828,809               | 32,101,237<br>468,159  | 1,876,513<br>610,119                                | 367,033<br>*17,438                 | 2,050,8<br>201,2                      |
| Retained earnings, unappropriated  | 10,631,458                     | 2,958,470                 | 12,816,985                | 14,292,107                      | 37,324,663                          | 76,020,675   | 7,335,111   | 1,792,573                          | 10,471,4                              |
| Less Cost of treasury stock  | 487,608                        | 110,304                   | 281,802                   | 640,963                         | 1,124,129                           | 995,645  | 238,319   | 61,238                             | 292,0                                 |
| Susiness receipts  | 47,698,705<br>45,103,312       | 15,142,829<br>14,887,502  | 48,294,816<br>46,387,731  | <b>52,328,000</b><br>50,613,782 | 125,792,267                         | 346,193,899<br>335,408,356                                     | 34,640,933  | 9,681,135                          | 39,275,9                              |
| Interest on Government obligations   | 45,103,312                     | 14,667,502                | 46,387,731                | 50,613,782                      | 120,878,029                         | 335,408,356  | 33,684,279  | 9,528,039                          | 38,051,23                             |
| United States State and local  | 9,187<br>1,456                 | 3,322<br>2,368            | 22, <b>4</b> 42<br>4,934  | 31,575<br>9,793                 | 43,318<br>12,522                    | 131,235<br>21,768  | 16,714<br>563                                       | 1,673<br>1,026                     | 9,83<br>1,28                          |
| Other interest   | 314,219                        | 30,441                    | 248,840                   | 317,660                         | 835,446                             | 2,419,444  | 136,031   | 41,209                             | 175,3                                 |
| Rents  | 69,321<br>18,698               | 27,796<br>5,111           | 65,825<br>177,338         | 168,834<br>111,744              | 110,875<br>746,000                  | 1,026,833<br>1,022,860   | 58,694<br>57,399                                    | 8,453<br>4,489                     | 73,4<br>102,4                         |
| Net short-term capital gain reduced by net long-term   | ,0,000                         | ٥,,,,                     | 117,550                   | 111,744                         | , 40,000                            | 1,022,000  | 37,033  | 4,465                              | 102,4                                 |
| capital loss Net long-term capital gain reduced by net short-term                                      | 4,829                          | 667                       | 2,222                     | 3,983                           | 6,458                               | 22,072   | 3,149   | *215                               | 1,7                                   |
| capital loss   | 1,705,084                      | 8,810                     | 787,943                   | 212,177                         | 411,334                             | 918,010  | 62,724  | 1,848                              | 150,4                                 |
| Net gain, noncapital assets Dividends received from domestic corporations                              | 57,604<br>44,426               | 15,185<br>9,545           | 47,450<br>106,559         | 49,817<br>113,666               | 115,025<br>531,861                  | 130,196<br>1,023,858   | 31,567<br>45,912                                    | 1,884<br>46,254                    | 63,1<br>81,2                          |
| Dividends received from foreign corporations   | 16,033                         | 11,287                    | 223,317                   | 74,779                          | 867,481                             | 1,694,457  | 159,223   | 1,021                              | 110,2                                 |
| Other receipts   | 354,535                        | 140,795                   | 220,215                   | 620,189                         | 1,233,918                           | 2,374,810  | 384,678   | 45,022                             | 455,4                                 |
| Cost of sales and operations   | 44,233,385<br>33,544,738       | 14,159,167<br>10,580,515  | 44,957,779<br>32,369,787  | <b>47,140,486</b><br>30,729,668 | 114,482,675<br>75,889,801           | 328,361,761<br>273,515,604                                     | 32,854,981<br>23,348,130                            | <b>9,052,8</b> 55<br>6,865,424     | 36,170,5<br>25,586,2                  |
| Compensation of officers   | 635,228                        | 332,905                   | 353,724                   | 1,419,735                       | 804,576                             | 291,761  | 509,432   | 151,113                            | 514,8                                 |
| Repairs Bad debts  | 497,366<br>78,744              | 57,680<br>34,645          | 1,167,990<br>66,776       | 291,904<br>282,881              | 1,962,272<br>177,267                | 3,044,904<br>202,531   | 433,560<br>75,359                                   | 57,280<br>12,342                   | 955,3<br>85,2                         |
| Rent paid on business property   | 340,071                        | 150,786                   | 342,737                   | 646,936                         | 1,079,957                           | 2,312,370  | 420,928   | 190,434                            | 340,6                                 |
| Taxes paid Interest paid   | 1,131,816<br>764,067           | 403,402<br>157,800        | 1,217,369<br>730,454      | 1,617,797<br>603,459            | 2,500,372                           | 9,018,692<br>4,150,546   | 967,889<br>521,006                                  | 238,080                            | 1,085,9                               |
| Contributions or gifts   | 34,900                         | 8,717                     | 48,868                    | 74,189                          | 2,069,224<br>117,801                | 89,559   | 14,319  | 111,272<br>8,687                   | 29,7                                  |
| Amortization   | 9,159<br>1,533,783             | 912<br>232,600            | 7,858<br>1,928,900        | 34,599<br>1,366,570             | 25,831<br>4,824,854                 | 61,886<br>7,095,740  | 3,028<br>883,258                                    | 827<br>113,334                     | 4,1<br>1,483,9                        |
| Depletion  | 1,657,676                      | *839                      | 371,168                   | *52,335                         | 220,585                             | 945,682  | 1,319   | 395                                | 143,3                                 |
| Advertising Pension, protit-sharing, stock bonus, and annuity plans                                    | 154,111<br>335,533             | 150,712<br>109,797        | 383,760<br>586,120        | 461,552<br>659,506              | 3,668,807<br>1,944,537              | 923,699<br>1,659,565   | 357,677   | 118,442                            | 196,1<br>520,0                        |
| Employee benefit programs  | 187,141                        | 80,167                    | 394,029                   | 452,558                         | 1,042,382                           | 789,635  | 429,087<br>353,839                                  | 55,428<br>45,541                   | 434,3                                 |
| Net loss, noncapital assets<br>Other deductions  | 8,405<br>3,320,648             | 4,631<br>1,853,056        | 2,063<br>4,986,176        | 8,468<br>8,438,330              | 3 <b>1</b> ,755<br>18,122,653       | 83,732<br>24,175,855   | 2,677<br>4,533,473                                  | 1,048<br>1,083,209                 | 6,15<br>4,222,2                       |
| otal receipts less total deductions  | 3,465,320                      | 983,662                   | 3,337,037                 | 5,187,514                       | 11,309,592                          | 17,832,137   | 1,785,952   | 628,281                            | 3,105,3                               |
| onstructive taxable income from related foreign<br>corporations  | 40,503                         | 2,335                     | 154,192                   | 56,782                          | 1,074,589                           | 1,693,820  | 109,825   | 604                                | 99,4                                  |
| let income   | 3,504,366                      | 983,629                   | 3,486,295                 | 5,234,502                       | 12,371,659                          | 19,504,189   | 1,895,214   | 627,858                            | 3,203,5                               |
| scome subject to tax   | 3,177,996                      | 909,670                   | 3,446,518                 | 4,920,253                       | 12,147,580                          | 18,063,127   | 1,796,891   | 562,088                            | 3,032,7                               |
| ncome tax, total Normal tax, surtax, and alternative tax   | 1,191,213<br>1,168,522         | 407,745<br>405,442        | 1,504,269<br>1,490,123    | 2,228,244<br>2,219,634          | 5,738,903<br>5,699,507              | 8,529,980<br>8,500,148   | 807,566<br>803,191                                  | 258,771<br>258,364                 | 1,392,8<br>1,384,1                    |
| Tax from recomputing prior-year investment credit Tax from recomputing prior-year work incentive (WIN) | 6,573                          | 1,362                     | 6,602                     | 8,368                           | 22,036                              | 22,917   | 3,909   | 407                                | 5,7                                   |
| credit   | *11                            |                           | _                         | _                               | •10                                 | _  | 5   | _                                  |                                       |
| Additional tax for tax preferences   | 16,107                         | *941                      | 7,544                     | *243                            | 17,349                              | 6,914  | *461  |                                    | 2,9                                   |
| oreign tax credit<br>S possessions tax credit  | 20,702                         | 3,134<br>128              | 188,575<br>849            | 88,113<br>1,259                 | 1,156,059<br>583,579                | 4,665,179<br>11,686  | 112,400<br>6,066                                    | 2,493<br>3,843                     | 114,9<br>7,1                          |
| nvestment credit<br>fork incentive (WIN) credit  | 211,963                        | 23,523                    | 230,549                   | 158,576                         | 516,011                             | 883,840  | 87,074  | 11,227                             | 215,0                                 |
| obs credit   | 473<br>50,093                  | 156<br>33,315             | 266<br>23,630             | 106<br>55,433                   | 315<br>33,382                       | 67<br>5,545  | 362<br>42,008                                       | 267<br>8,109                       | 1<br>37,7                             |
| Distributions to stockholders  |                                |                           |                           |                                 |                                     |  |   |                                    |                                       |
| Cash and property except in own stock  | 593,018                        | 101,183                   | 922,771                   | 911,602                         | 4,334,768<br>67,740                 | 6,880,639<br>61,576  | 301,042<br>15,365                                   | 112,060                            | 523,7                                 |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Deta"

### Table 1.3 - Balance Sheets and Income Statements, by Major Industry - Continued

|   |                                |                           |                                    | Major industry                  |                                    |  |  |  |
|---|--------------------------------|---------------------------|------------------------------------|---------------------------------|------------------------------------|--|--|--|
|   |                                |                           |                                    | Manufacturing                   | — Continued                        |  |  |  |
| ltem .  | Primary<br>metal<br>industries | Fabricated metal products | Machinery,<br>except<br>electrical | Electrical<br>and<br>electronic | Motor<br>vehicles and<br>equipment | Transportation<br>equipment,<br>except motor<br>vehicles | Instruments<br>and related<br>products | Miscellarieou<br>manufacturin<br>and<br>manufecturin |
|   |                                |                           |                                    | equipment [29)                  | (30)                               | (31)   | (32)                                   | not allocabl   |
|   | (26)                           | (27)                      | (28)                               | (29)                            | (30)                               | (51)   | (02)                                   | (44)   |
| nber of returns with net income   | 3,306                          | 22,943                    | 18,971                             | 9,183                           | 1,487                              | 1,934  | 4,361                                  |  |
|   | 81,341,654                     | 53,756,871                | 114,399,319                        | 104,349,965                     | 104,521,642                        | 29,930,003   | 21,135,959                             |  |
| al assets   | 1,725,549                      | 2,631,485                 | 4,186,590                          | 4,655,411                       | 2,081,633                          | 1,360,275  | 512,778                                |  |
| esh lotes and accounts receivable .   | 16,624,204                     | 12,707,760                | 32,238,693<br>604,947              | 28,291,633<br>702,422           | 51,356,021<br>531,800              | 5,560,868<br>120,696                                     | 5,623,581<br>76,644                    |  |
| Less Allowence for bad debts  | 243,451<br>12,872,836          | 222,449<br>13,188,828     | 25,534,061                         | 19,730,907                      | 15,518,751                         | 7,214,878  | 5,335,328                              |  |
| iventones ivestments in Government obligations  |                                |                           |                                    | 005.050                         | 2.816.912                          | 196,804  | 596.664                                |  |
| United States   | 366,064<br>206,112             | 303,632<br>148,194        | 1,551,768<br>215,650               | 835,359<br>96,149               | 405,946                            | *14,042  | 106,938                                |  |
| State and local   | 3,022,642                      | 1,938,823                 | 8,180,761                          | 8,797,632                       | 2,328,200                          | 3,697,513  | 977,687                                |  |
| other current assets oans to stockholders   | 54,832                         | 159,199                   | 225,675                            | 495,765                         | 162,385                            | 16,005<br>575,855  | 42,881<br>*28.098                      |  |
| ortgage and real estate loans   | 79,157                         | 77,689<br>6,964,240       | 138,499<br>14,559,505              | 129,398<br>16,346,024           | 148,394<br>6,936,112               | 4,026,195  | 1,796,928                              |  |
| other investments epireciable essets  | 13,341,052<br>51,118,377       | 25,510,750                | 49,611,300                         | 37,806,415                      | 40,417,679                         | 12,012,115   | 10,307,708                             |  |
| Less. Accumulated depreciation  | 24,627,355                     | 12,285,481                | 24,327,808                         | 17,678,549                      | 23,017,597                         | 6,252,505  | 4,853,702                              |  |
| Depletable assets   | 692,509                        | 182,985                   | 53,694<br>18,591                   | 585,897<br>177,005              | *45,680<br>*7,270                  | *29,493<br>*22   | *8,425<br>*355                         |  |
| Less Accumulated depletion  | 258,941<br>886,713             | 24,490<br>769,900         | 861,069                            | 759,529                         | 519,892                            | 390,209  | 282,599                                |  |
| _and<br>ntangible assets (amortizable)  | 409,758                        | 337,683                   | 571,190                            | 459,903                         | 91,164                             | 85,817<br>21,555   | 124,350<br>40,673                      |  |
| Less Accumulated amortization   | 165,243                        | 91,192                    | 203,124<br>1,625,336               | 133,548<br>4,051,467            | 22,054<br>3,271,594                | 21,555<br>1,144,712                                      | 40,673<br>363,366                      |  |
| Other assets  | 5,236,836                      | 1,459,317                 | 1                                  | 104,349,965                     | 104,521,642                        | 29,930,003   | 21,135,959                             |  |
| al liabilities  | 81,341,654                     | 53,756,871                | 114,399,319<br>12,540,424          | 15,907,445                      | 11,305,964                         | 4,701,919  | 2,219,732                              |  |
| Accounts payable  Mortgages, notes, and bonds payable in less than one  | 9,004,301                      | 6,776,869                 | 12,040,424                         |                                 |                                    |  |  |  |
| year  | 6,731,292                      | 3,158,592                 | 7,240,161                          | 7,344,331                       | 21,952,592                         | 1,499,269<br>5,518,143                                   | 851,527<br>3.002.910                   |  |
| Other current liabilities   | 7,683,687<br>246,191           | 6,469,064<br>559,321      | 1.1 939,481<br>3,734,692           | 14,212,850<br>743,337           | 10,037,434<br>473,391              | 5,518,143  | 156,056                                |  |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or   | 240,191                        | 559,321                   | 3,734,032                          |                                 |                                    |  |  |  |
| more  | 16,903,107                     | 8,298,224                 | 18,387,827                         | 15,554,491                      | 22,371,990                         | 4,399,801<br>1,404,395                                   | 2,270,047<br>271,852                   |  |
| Other liabilities   | 5,275,029                      | 2,197,900                 | 3,325,825                          | 8,731,333<br>5,086,428          | 2,452,159<br>2,995,327             | 1,963,149  | 1,401,390                              | 1  |
| Capital stock   | 5,466,880<br>8,296,915         | 3,442,235<br>4,640,055    | 9,436,118<br>10,809,860            | 10,459,446                      | 4,792,361                          | 2,573,783  | 2,099,438                              | · L  |
| Paid-in or capital surplus Retained earnings, appropriated  | 202,488                        | 350,257                   | 884,688                            | 271,237                         | 205,919                            | 115,901  | 103,980<br>8,877,694                   |  |
| Retained earnings, unappropriated   | 21,925,306                     | 18,721,502                | 33,796,155                         | 27,327,044<br>1,287,975         | 28,107,172<br>172,667              | 7,824,826<br>173,079                                     | 118,668                                |  |
| ess Cost of treasury stock  | 393,541                        | 857,150                   | 695,912                            |                                 | 139,221,477                        | 41,650,145   | 29,498,440                             | 1  |
| tal receipts  | 97,770,398                     | 87,629,962                | 135,589,176<br>125,813,943         | 123,663,054<br>118,340,576      | 134,232,615                        | 40,132,366   | 28,206,531                             |  |
| Business receipts Interest on Government obligations  | 94,704,596                     | 85,864,399                | 125,813,943                        | 110,340,370                     | 134,232,073                        |  |  |  |
| United States   | 26,703                         | 22,619                    | 174,836                            | 64,007                          | 218,786                            | 7,833  | 25,175<br>5,344                        |  |
| State and local.  | 10,335                         | 10,541                    | 32,275<br>1,715,214                | 155,665<br>1,314,847            | 23,806<br>1,815,124                | 2,272<br>347,595   | 153,957                                |  |
| Other interest<br>Rents   | 870,692<br>163,362             | 324,684<br>117,480        | 2,411,377                          | 655,875                         | 326,068                            | 186,151  | 30,410                                 | p  |
| Royalties   | 95,325                         | 99,354                    | 1,926,789                          | 460,351                         | 135,788                            | 77,437   | 145,629                                | 9  |
| Net short-term capital gain reduced by net long-term  |                                | 2.0.0                     | 44.000                             | 20.720                          | 404                                | *712   | 687                                    | 7  |
| cepital loss  | 18,853                         | 6,313                     | 11,299                             | 28,730                          | 1 404                              | / '-   |  |  |
| Net long-term capital gain reduced by net short-term capital loss   | 348,661                        | 166,970                   | 232,520                            | 326,854                         |                                    | 142,219  | 27,926                                 |  |
| Net gain, noncapital assets   | 68,932                         | 89,276                    | 172,685<br>631,345                 | 138,600<br>627,602              |                                    | 31,897<br>240,159  | 11,441<br>249,150                      |  |
| Dividends received from domestic corporations  Dividends received from foreign corporations   | 177,167<br>179,896             | 103,214<br>212,195        | 1,436,088                          | 718,872                         | 1,192,345                          | 111,399  | 282,52                                 | 1  |
| Other receipts  | 1,105,875                      | 612,917                   | 1,030,805                          | 831,074                         | 598,275                            | 370,105  | 359,669                                |  |
| otal deductions   | 93,339,729                     | 81,462,082                | 121,994,333                        | 114,335,386                     |                                    |  | 26,244,204                             |  |
| Cost of sales and operations .  | 71,680,973                     | 60,864,786                | 83,667,059                         | 78,844,959                      |                                    | 28,901,180<br>263,554                                    | 16,434,788<br>369,708                  |  |
| Compensation of officers  | 505,420<br>3,508,628           | 2,056,842<br>870,084      | 1,715,135<br>1,080,349             | 1,058,055<br>748,670            |                                    |  |  |  |
| Repairs Bad debts   | 119,369                        | 172,014                   | 315,537                            | 296,832                         | 240,232                            | 43,952   | 47,848                                 |  |
| Rent paid on business property  | 485,836                        | 704,647                   | 1,240,541                          | 1,057,432                       |                                    |  |  |  |
| Taxes paid  | 2,048,078                      | 2,265,083                 | 3,852,366<br>2,780,681             |                                 | 3,709,946<br>3,430,496             |  | 764,513<br>295,24                      |  |
| Interest paid<br>Contributions or gifts   | 2,430,537<br>53,786            | 1,125,716<br>66,058       | 2,780,681<br>120,127               | 2,520,744<br>88,463             | 96,518                             | 22,101   | • 52,510                               | 0  |
| Amortization  | 43,508                         | 13,836                    | 86,342                             | 18,905                          | 4,424                              | 6,966  |  |  |
| Depreciation  | 3,108,411                      | 1,956,880                 |                                    | 3,740,587                       | 1                                  |  |  |  |
| Depletion   | 463,826<br>286,619             | 38,047<br>566,080         | 51,569<br>939,270                  | 131,423<br>1,456,035            |                                    |  | 666,29                                 | 2  |
| Advertising Pension, profit-sharing, stock bonus, and annuity plans   | 1,828,705                      | 1,044,891                 | 2,176,895                          | 1,774,316                       | 3,131,833                          | 895,073  | 522,08                                 |  |
| Employee benefit programs   | 884,697                        | 738,212                   |                                    |                                 |                                    |  |  |  |
| Nat loss, noncapital assets<br>Other deductions   | 9,056<br>5,882,280             | 15,542<br>8,963,364       | 24,663<br>17,794,586               |                                 |                                    |  |  | 0  |
|   | 4,430,669                      | 6,167,880                 | 1                                  |                                 | 1                                  | 2,167,532  | 3,254,23                               | 6  |
| otal receipts less total deductions on tractive taxable income from related foreign   |                                |                           |                                    |                                 |                                    |  |  | _  |
| corporations  | 154,193                        | 139,038                   |                                    | 264,15<br>9,436,160             |                                    |  |  |  |
| et income   | 4,574,527<br>4,302,508         | 6,296,376<br>5,910,798    |                                    | 9,030,34                        |                                    |  | 3,335,35                               | 3  |
| come subject to tax   | 2,004,242                      | 2,645,058                 | 6,967,131                          | 4,222,29                        | 5,502,218                          |  |  |  |
| Normal tax, surtax, and alternative tax  Tax from recomputing prior-year investment credit.  Tax from recomputing prior-year work incentive (WIN) | 1,974,619<br>7,384             | 2,632,697<br>10,390       | 6,920,220                          | 4,200,400<br>15,95              |                                    |  |  |  |
| credit  |                                | *3                        |                                    | 15.00                           | 1 9:                               | 1 68   | 4                                      | -  |
| Additional tax for tax preferences  | . 22,239                       | •                         |                                    | 1                               | -1                                 |  |  | 1  |
| oreign tax credit   | 323,530                        |                           |                                    |                                 |                                    | 7 —  | 42,45                                  | io   |
| .S possessions tax credit   | 336,506                        | 223,986                   | 485,390                            | 428,76                          | 1 539,12                           | 83,05  |  |  |
| Vork incentive (WIN) credit   | 494                            | 474                       | 724                                |                                 |                                    |  |  |  |
| obs credit  | 32,349                         | 160,088                   | 112,753                            | 97,88                           | 23,12                              | 25,03  | 25,75                                  |  |
| Distributions to stockholders  Cash and property except in own stock  | 1,110,651                      | 919,831                   | 3,561,909                          | 2,297,26                        |                                    |  |  |  |
| Corporation's own stock   | 40,986                         |                           |                                    |                                 |                                    | 7 35,47  | 7 *16,95                               | U  |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.3 — Balance Sheets and Income Statements, by Major Industry — Continued

|   |                           | Transportation                   | nd nublic utilities              | Majo  | r industry — Contin            |                            | ocale and total t                   | rodo                                     |                                     |
|---|---------------------------|----------------------------------|----------------------------------|---|--------------------------------|----------------------------|-------------------------------------|--|-------------------------------------|
| Item  |                           | Transportation er                | to public utilities              |   |                                | Whol                       | esale and retail t<br>Wholesa       |  |                                     |
| rtern   | Total                     | Trenspor-<br>tation              | Communi-<br>cation               | Electric,<br>gas, and<br>sanitery<br>sarvices | Total                          | Totel                      | Grocenes<br>and related<br>products | Mechinery,<br>equipment,<br>and supplies | Miscellaneous<br>wholesale<br>trade |
|   | (34)                      | (35)                             | (36)                             | (37)  | (36)                           | (39)                       | (40)                                | (41)                                     | (42)                                |
| tumber of returns with net Income   | 54,343                    | 41,864                           | 5,307                            | 7,172   | 483,173                        | 183,984                    | 17,738                              | 27 200                                   | 100.0                               |
|   | 548,247,349               | 119,572,074                      | 161,169,230                      | 267,506,045                                   | 421,093,373                    | 217,706,647                |                                     | 37,299                                   | 128,9                               |
| Cash  | 7,810,178                 | 4,391,404                        | 1,439,922                        | 1,978,851                                     | 26,062,265                     | 12,927,757                 | 19,814,107<br>1,323,940             | 36,329,490<br>2,138,949                  | 161,563,0<br>9,464,6                |
| Notes and eccounts receivable   | 42,549,228                | 16,043,686                       | 10,495,078                       | 16,010,464                                    | 115,866,514                    | 77,503,916                 | 6,599,916                           | 12,507,986                               | 58,396,0                            |
| Less Allowance for bad debts  | 611,892<br>18,687,770     | 226,695<br>3,695,451             | 164,507<br>4,627,345             | 220,690<br>10,364,975                         | 2,088,195<br>135,919,117       | 1,171,405<br>62,227,684    | 117,549<br>5,539,877                | 204,320<br>12,200,344                    | 849,5<br>44,487,4                   |
| Investments in Government obligations:                                      |                           |                                  |                                  |   |                                |                            |                                     | 12,200,344                               | 44,407,4                            |
| United States   | 5,214,942<br>269,508      | 1,846,814<br>239,481             | 1,822,665<br>26,387              | 1,545,463<br>*3,640                           | 1,134,187<br>333,332           | 592,608<br>196,622         | 142,316                             | 44,134                                   | 406,1<br>158,1                      |
| Other current assets  |                           | 5,619,840                        | 3.453.640                        | 8,471,227                                     | 13,176,219                     | 6,977,322                  | *25,135<br>752,001                  | 13,328<br>923,900                        | 5,301,4                             |
| Loans to stockholders   | 552,889                   | 481,787                          | 45,288                           | 25,814  | 2,713,521                      | 1,097,594                  | 158,994                             | 141,732                                  | 796,8                               |
| Mortgage and real estate loans  | · 1,464,524<br>43,862,245 | 446,698<br>15,709,038            | 244,637<br>13,493,263            | 773,189<br>14,659,943                         | 1,190,201<br>34,532,671        | 411,747<br>22,872,417      | 33,953<br>1,006,082                 | 51,924<br>2,869,190                      | 325,8<br>18,997,1                   |
| Depreciable assets  | 527,670,074               | 98,493,464                       | 155,856,992                      | 273,319,618                                   | 123,632,015                    | 45,432,148                 | 6,317,749                           | 7,067,030                                | 32,047,3                            |
| Less: Accumulated depreciation  | 135,297,479               | 34,441,696                       | 33,547,887                       | 67,307,896                                    | 51,069,939                     | 19,469,709                 | 2,825,949                           | 2,897,749                                | 13,746,0                            |
| Depletable assets Less Accumulated depletion                                | 2,896,291<br>918,338      | 766,542<br>229,897               | *5,747<br>1,283                  | 2,124,002<br>687,157                          | 587,242<br>180,611             | 453,855<br>122,622         | *4,153<br>*378                      | 37,366<br>20,717                         | 412,3<br>101,5                      |
| Land  | 4,813,627                 | 1,339,285                        | 601,067                          | 2,873,276                                     | 8,712,590                      | 3,063,599                  | 287,670                             | 390,891                                  | 2,385,0                             |
| Intangible essets (amortizeble)  Less: Accumulated emortization             | 3,730,585<br>1,274,457    | 2,055,822<br>779,913             | 1,245,441<br>401,759             | 429,322<br>92,785                             | 2,188,695<br>656,025           | 721,406<br>228,576         | 67,899<br>21,918                    | 102,172<br>32,876                        | 551,3<br>173,7                      |
| Other assets  | 9,282,948                 | 4,120,964                        | 1,927,195                        | 3,234,789                                     | 9,039,573                      | 4,220,284                  | 520,217                             | 996,205                                  | 2,703,8                             |
| otal liabilities  | 548,247,349               | 119,572,074                      | 161,169,230                      | 267,506,045                                   | 421,093,373                    | 217,706,647                | 19,814,107                          | 36,329,490                               | 161,563,0                           |
| Accounts payable  | 25,806,467                | 9,359,138                        | 5,130,086                        | 11,317,244                                    | 86,494,111                     | 51,520,784                 | 5,218,761                           | 6,335,368                                | 39,966,6                            |
| Mortgages, notes, and bonds payable in less than one year                   | 21,225,163                | 6,917,151                        | 5,620,556                        | 8,687,455                                     | 59.657.297                     | 33,142,272                 | 2,528,242                           | 6,565,028                                | 24,049,0                            |
| Other current liabilities Loans from stockholders                           | 57,367,535                | 15,352,843                       | 19,516,581                       | 22,498,112                                    | 36,529,440                     | 16,174,593                 | 1,768,964                           | 2,759,566                                | 11,646,0                            |
| Loans trom stockholders  Mortgages, notes, and bonds payable in one year or | 1,590,181                 | 756,266                          | 428,295                          | 405,630                                       | 8,805,465                      | 3,750,341                  | 478,375                             | 637,189                                  | 2,634,7                             |
| more  | 185,904,586               | 33,778,326                       | 50,469,621                       | 101,656,639                                   | 57,382,687                     | 23,515,704                 | 2,515,276                           | 3,666,703                                | 17,333,7                            |
| Other liabilities   | 29,473,562                | 6,653,906                        | 8,199,318                        | 14,620,338                                    | 8,509,672                      | 3,669,269                  | 659,620                             | 533,508                                  | 2,476,1                             |
| Capital stock Paid-in or capital surplus.                                   | 81,901,364<br>50,521,164  | 8,103,957<br>9,144,692           | 20,045,469<br>20,365,508         | 53,751,958<br>21,010,965                      | 27,444,659<br>17,018,796       | 13,829,620<br>7,380,034    | 1,137,174<br>691,538                | 1,967,250<br>991,478                     | 10,725,1<br>5,697,0                 |
| Retained earnings, appropriated   | 1,818,136                 | 562,480                          | 313,016                          | 942,639                                       | 1,746,299                      | 955,685                    | 51,996                              | 52,699                                   | 850,9                               |
| Retained earnings, unappropriated   | 93,803,374<br>1,164,214   | 29,604,856<br>661,540            | 31,481,345<br>400,564            | 32,717,173<br>102,110                         | 122,128,571                    | 66,097,409                 | 4,964,957                           | 13,223,039                               | 47,909,4                            |
| Less Cost of treasury stock   | 339,281,387               | I                                |                                  |   | 4,623,622                      | 2,329,065                  | 200,797                             | 402,338                                  | 1,725,9                             |
| Business receipts   | 329,319,863               | 126,370,324<br>121,013,629       | <b>60,299,1</b> 56<br>78,751,761 | 132,611,907<br>129,554,473                    | 1,279,416,188<br>1,257,411,747 | 674,566,706<br>664,434,019 | 110,049,990<br>108,920,592          | <b>76,299,9</b> 56<br>74,332,185         | 488,216,7<br>481,181,2              |
| Interest on Government obligations.   |                           |                                  |                                  |   |                                |                            |                                     | 74,552,165                               | 401,101,2                           |
| United States   | 168,931<br>10,361         | 88,655<br>5,649                  | 31,357<br>1,728                  | 48,919<br>2,984                               | 116,410<br>70,622              | 69,798<br>15,868           | 11,051<br>1,640                     | 5,823<br>2,455                           | 52,9<br>11,7                        |
| Other interest  | 2,506,734                 | 932,173                          | 319,528                          | 1,255,033                                     | 4,604,691                      | 2,420,134                  | 168,677                             | 499,163                                  | 1,752,2                             |
| Rents   | 1,843,077                 | 1,030,878                        | 462,381                          | 349,818                                       | 2,698,911                      | 983,983                    | 108,627                             | 327,415                                  | 547,9                               |
| Royalties  Net short-term capital gain reduced by net long-term             | 215,958                   | 109,344                          | 78,234                           | 28,380  | 243,241                        | 65,509                     | 10,382                              | 10,945                                   | 44,1                                |
| capital loss  | 54,914                    | 12,513                           | 29,057                           | 13,344  | 43,582                         | 24,053                     | 6,203                               | 1,386                                    | 16,4                                |
| Net long-term capital gein reduced by net short-term capital loss           | 972,752                   | 575,881                          | 99,903                           | 200 000                                       | 1 000 070                      | 554.410                    | 44.500                              | 00.055                                   | 410.0                               |
| Net gain, noncapital essets   | 1,040,557                 | 812,265                          | 87,882                           | 296,968<br>140,410                            | 1,263,878<br>667,673           | 554,418<br>408,100         | 41,523<br>66,164                    | 96,055<br>113,257                        | 416,8<br>228,6                      |
| Dividends received from domestic corporations                               | 301,016                   | 82,162                           | 148,765                          | 70,089  | 667,457                        | 355,062                    | 14,735                              | 59,123                                   | 281,2                               |
| Dividends received from foreign corporations                                | 222,815<br>2,624,408      | 144,669<br>1,562,506             | 58,615<br>229,945                | 19,532<br>831,957                             | 302,336<br>11,325,640          | 185,866<br>5,049,897       | 2,502<br>697,894                    | 8,274<br>843,876                         | 175,0<br>3,508,1                    |
| Total deductions  | 316,106,722               | 119,684,183                      | 72,204,807                       | 124,217,732                                   | 1,238,576,591                  | 652,266,948                | 108,360,054                         | 71,050,079                               | 472,856,8                           |
| Cost of sales end operations  | 204,391,579               | 82,000,070                       | 36,867,582                       | 85,523,928                                    | 989,937,636                    | 559,836,970                | 96,006,245                          | 55,415,751                               | 408,414,9                           |
| Compensation of officers Repairs.   | 2,477,131                 | 1,677,405                        | 387,720                          | 412,006                                       | 19,748,365                     | 9,992,583                  | 1,069,962                           | 1,885,378                                | 7,037,2                             |
| Repairs   | 507,458<br>1,064,580      | 176,807<br>234,935               | 97,503<br>511,467                | 233,148<br>318,178                            | 4,144,580<br>2,227,391         | 1,490,505<br>1,158,871     | 274,562<br>136,794                  | 230,290<br>220,352                       | 985,6<br>801,7                      |
| Rent paid on business property  | 5,824,150                 | 4,161,903                        | 1,072,901                        | 589,346                                       | 15,199,401                     | 3,452,369                  | 520,275                             | 505,206                                  | 2,426,8                             |
| Taxes paid  | 18,263,267                | 5,204,985                        | 5,265,676                        | 7,792,606                                     | 17,134,420                     | 6,813,097                  | 755,579                             | 885,337                                  | 5,172,1                             |
| Contributions or gifts  | 16,186,845<br>166,670     | 3,074,0 <del>6</del> 6<br>47,488 | 4,092,121<br>69,644              | 9,020,659<br>49,538                           | 10,988,702<br>327,765          | 5,167,687<br>149,546       | 458,883<br>14,359                   | 850,412<br>25,184                        | 3,858,3<br>110,0                    |
| Amortization  | 168,969                   | 46,566                           | 22,059                           | 100,344                                       | 89,476                         | 29,731                     | 2,643                               | 5,742                                    | 21,3                                |
| Depreciation  | 28,313,745                | 6,517,540                        | 11,151,422                       | 10,644,784                                    | 11,194,650                     | 4,428,255                  | 605,704                             | 903,058                                  | 2,919,4                             |
| Depletion   | 281,081<br>1,263,724      | 93,327<br>629,319                | 1,072<br>509,867                 | 186,682<br>124,539                            | 120,511<br>10,932,094          | 95,936<br>2,302,062        | 182<br>228,988                      | 3,306<br>346,089                         | 92,4<br>1,726,9                     |
| Pension, profit-sharing, stock bonus, end annuity plans                     | 6,206,642                 | 1,671,568                        | 3,160,050                        | 1,375,024                                     | 4,168,357                      | 2,006,355                  | 255,399                             | 346,308                                  | 1,404,6                             |
| Employee benefit progrems Net loss, noncapital assets.                      | 3,184,215<br>59,360       | 1,268,627<br>14,588              | 1,337,396<br>13,820              | 578,191<br>30,952                             | 2,800,915<br>116,649           | 1,083,636<br>71,631        | 177,835<br>10,567                   | 194,846<br>9,307                         | 710,9<br>51,7                       |
| Other deductions  | 27,747,306                | 12,864,990                       | 7,644,509                        | 7,237,808                                     | 149,445,680                    | 54,187,716                 | 7,842,076                           | 9,223,511                                | 37,122,1                            |
| otal receipts less total deductions   | 23,174,665                | 6,686,142                        | 8,094,349                        | 8,394,175                                     | 40,839,597                     | 22,299,757                 | 1,689,935                           | 5,249,877                                | 15,359,9                            |
| Constructive taxable income from releted foreign corporations               | 141,015                   | 60,369                           | 57,393                           | 23,253  | 663,265                        | 572,189                    | *1,747                              | 8,009                                    | 562,4                               |
| let income  | 23,305,319                | 6,740,862                        | 8,150,013                        | 8,414,444                                     | 41,432,239                     | 22,856,078                 | 1,690,043                           | 5,255,431                                | 15,910,6                            |
| ncome subject to tax  | 22,090,821                | 6,005,914                        | 7,842,579                        | 8,242,328                                     | 30,594,403                     | 14,531,349                 | 1,340,584                           | 2,690,073                                | 10,500,6                            |
| Normal tax, surtax, and alternative tax                                     | 10,386,926<br>10,252,353  | 2,679,995<br>2,654,495           | 3,795,113<br>3,717,532           | 3,911,818<br>3,880,326                        | 12,469,792<br>12,386,647       | 5,985,382<br>5,940,450     | 552,967<br>549,240                  | 1,096,475<br>1,081,766                   | 4,335,9<br>4,309,4                  |
| Tax from recomputing pnor-year investment credit                            | 119,002                   | 17,434                           | 77,372                           | 24,196  | 76,954                         | 40,214                     | 3,697                               | 14,087                                   | 22,4                                |
| Tax from recomputing prior-year work incentive (WIN) credit                 | ٠,                        | • 2                              |                                  |   | *13                            | • •                        | . 7                                 |  |                                     |
| Additional tax for tax preferences  | 15,567                    | 8,063                            | *210                             | 7,295   | 6,177                          | 4,709                      | 23                                  | 623                                      | 4,0                                 |
| oreign tax credit   | 222,436                   | 113,735                          | 61,965                           | 46,736  | 594,197                        | 478,029                    | 1,271                               | 16,403                                   | 460,3                               |
| JS possessions tax credit   | 25,054<br>4,765,971       | 358<br>1,202,231                 | 24,695<br>1,658,219              | 1,905,521                                     | 19,522<br>1,087,793            | 13,111<br>432,258          | 426<br>57,347                       | 47<br>88,651                             | 12,6<br>286,2                       |
| Nork incentive (WIN) credit .   | 463                       | 315                              | 73                               | 75  | 3,378                          | 1,886                      | 57,347                              | 149                                      | 1,6                                 |
| lobs credit   | 123,751                   | 94,073                           | 16,865                           | 12,812  | 860,923                        | 345,315                    | 36,564                              | 71,501                                   | 237,2                               |
| Distributions to stockholders  Cash and property except in own stock        | 13,002,450                | 1,413,448                        | 4,431,343                        | 7,157,659                                     | 7,050,481                      | 4,400,621                  | 209,807                             | 1,327,587                                | 2,863,2                             |
| Corporation's own stock   | 131,243                   | 49,888                           | 20,106                           | 61,250  | 335,071                        | 165,509                    | 28,164                              | 28,465                                   | 108,8                               |

Footnotes et end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 1.3 — Balance Sheets and Income Statements, by Major Industry — Continued

|  |                           |   |                                  |                              | Major industr                                    | y — Continued                 |  |                            |                                   |   |
|--|---------------------------|---|----------------------------------|------------------------------|--|-------------------------------|--|----------------------------|-----------------------------------|---|
|  |                           |   |                                  | Wh                           |  | ıl trade — Continu            | ied  |                            |                                   |   |
|  |                           |   |                                  |                              | Retail trade                                     | 1 1                           |  |                            |                                   |   |
| Item   | Total                     | Building<br>materials,<br>gerden<br>supplies,<br>and mobile<br>home dealers | General<br>merchandise<br>stores | Food stores                  | Automotive<br>dealers and<br>service<br>stations | Apparel and accessory stores  | Furniture<br>and home<br>furnishings<br>stores | Eating and drinking places | Miscellaneous<br>retail<br>stores | Wholesale<br>and retail<br>trade not<br>allocable |
|  | (43)                      | (44)  | (45)                             | (46)                         | (47)   | (48)                          | (49)   | (50)                       | (51)                              | (52)  |
| Number of returns with net Income  | 298,884                   | 26,322  | 7,507                            | 19,639                       | 54,154   | 28,023                        | 25,622   | 54,298                     | 83,319                            | 30  |
| Total assets   | 203,192,949               | 15,109,618  | 54,689,025                       | 25,467,118                   | 39,248,753                                       |                               | 9,743,533                                      | 15,410,917                 | 1 1                               | 193,77  |
| Cash   | 13,107,422                | 1,091,498<br>3,823,220  | 1,763,162<br>16,668,361          | 2,026,358<br>1,394,844       | 2,353,341<br>5,506,734                           | 1,038,348<br>1,687,861        | 796,278<br>2,602,810                           | 1,378,171<br>942,945       | 2,660,266<br>5,691,622            | 27,08<br>44,20                                    |
| Notes and accounts receivable  Less Allowance for bad debts                      | 38,318,396<br>915,522     | 116,020   | 252,293                          | 18,685                       | 139,095  | 42,505                        | 87,152   | 15,021                     | 244,751                           | *1,26   |
| Inventories Investments in Government obligations                                | 73,639,482                | 6,026,787   | 15,509,403                       | 8,063,037                    | 21,341,650                                       | 4,507,868                     | 4,128,765                                      | 967,328                    | 13,094,645                        | 51,95   |
| United States<br>State and local   | 541,579<br>136,710        | 8,174<br>*3,012   | 52,289<br>9,667                  | 249,414<br>45,233            | 48,404<br>2,129                                  | 52,628<br>*17,374             | *4,317<br>*13,432                              | 65,177<br>5,790            | 61,176<br>40,074                  | _   |
| Other current assets   | 6,192,106                 | 281,828   | 1,190,142                        | 1,057,656                    | 1,132,654  | 481,413                       | 229,027  | 663,299                    | 1,156,085                         | 6,79  |
| Loans to stockholders Mortgage and real estate loans                             | 1,614,818<br>778,455      | 91,694<br>66,734  | 388,857<br>339,272               | 81,055<br>25,529             | 255,219<br>92,090                                | 297,625<br>13,021             | 58,292<br>29,745                               | 225,813<br>125,949         | 216,262<br>86,114                 | *1,10   |
| Other investments  | 11,639,066<br>78,125,982  | 646,624<br>4,287,767  | 4,613,050<br>19,258,579          | 1,887,126<br>15,766,826      | 873,823<br>9,888,849                             | 509,3 <b>6</b> 6<br>3,032,892 | 319,711<br>2,182,312                           | 855,131<br>12,193,580      | 1,934,214<br>11,515,176           | *21,18<br>73,88                                   |
| Depreciable assets Less: Accumulated depreciation                                | 31,561,391                | 1,929,168   | 7,390,644                        | 6,557,951                    | 3,947,198  | 1,330,444                     | 907,346  | 4,456,684                  | 5,041,956                         | 38,83   |
| Depletable assets Less. Accumulated depletion                                    | 133,387<br>57,989         | 17,535<br>*3,638  | _                                | *284<br>*158                 | *9,002<br>*5,003                                 | *5,148<br>*2,127              | *2,267<br>*1,236                               | *437<br>*31                | 98,714<br>45,796                  | _   |
| Land   | 5,642,689<br>1,466,330    | 447,668<br>135,463  | 1,394,986<br>101,307             | 780,256<br>239,285           | 1,067,214<br>75,091                              | 126,218<br>78,208             | 207,150<br>15,899                              | 1,035,444<br>612,246       | 583,754                           | •6,30<br>95                                       |
| Intangible assets (amortizable) Less Accumulated amortization                    | 427,007                   | 39,582  | 23,782                           | 81,304                       | 23,436   | 23,005                        | 5,604  | 152,322                    | 77,972                            | 44  |
| Other assets   | 4,818,437                 | 270,020<br>15,109,618   | 1,066,671<br><b>54,689,02</b> 5  | 508,312<br><b>25,467,118</b> | 717,286<br><b>39,248,75</b> 3                    | 1                             | 154,865<br><b>9,743,533</b>                    | 963,665<br>15,410,917      |                                   | 85<br>1 <b>93</b> ,77                             |
| Total liabilities  | 203,182,949<br>34,930,688 | 2,378,821   | 11,599,032                       | 5,407,028                    | 3,832,076  |                               | 1,704,399                                      | 1,577,113                  |                                   | 42,63   |
| Mortgages, notes, and bonds payable in less than one year                        | 26,495,572                | 1,798,196   | 2,389,847                        | 840,311                      | 16,267,379                                       | 582,748                       | 962,030  | 912,578                    | 2,742,482                         | 19,45   |
| Other current liabilities .  | 20,345,202                | 1,197,371   | 7,331,450                        | 2,676,629                    | 2,729,858  | 1,036,660                     | 990,029  | 1,400,094                  | 2,983,111                         | 9,64  |
| Loans from stockholders  Morigages, notes, and bonds payable in one              | 5,044,778                 | 517,654   | 689,847                          | 324,436                      | 958,064  |                               | 333,971  | 745,330                    |                                   | *10,34  |
| year or more<br>Other habilities   | 33,845,509<br>4,839,765   | 2,110,289<br>370,120  | 9,684,659<br>1,329,340           | 5,772,933<br>691,715         | 4,046,337<br>507,405                             |                               | 1,338,270<br>420,025                           | 4,682,160<br>579,758       |                                   | *21,47<br>*63                                     |
| Capital stock  | 13,601,556                | 1,319,035   | 2,754,970                        | 1,347,292                    | 2,756,150  | 957,300                       | 907,734  | 1,082,514                  | 2,476,561                         | 13,48   |
| Paid-in or capital surplus Retained earnings, appropriated                       | 9,627,687<br>790,614      | 480,781<br>46,762   | 2,859,269<br>204,360             | 1,754,576<br>20,962          | 747,839<br>126,674                               | 69,200                        | 362,633<br>123,403                             | 1,148,467<br>62,620        |                                   | *11,07  |
| Retained earnings, unappropriated<br>Less Cost of treasury stock                 | 55,964,309<br>2,292,730   | 5,127,927<br>237,337  | 16,145,380<br>299,128            | 6,887,964<br>256,728         | 7,720,564<br>443,593                             | 3,960,428<br>154,196          | 2,807,123<br>206,082                           | 3,434,407<br>214,123       | 9,880,516<br>481,541              | 66,85<br>*1,82                                    |
| Total receipts   | 604,319,813               | 38,758,727  | 98,087,640                       | 132,219,808                  |  | 1                             | 22,326,278                                     | 38,975,003                 | 1 1                               | 529,67  |
| Business receipts obligations  | 592,463,449               | 38,110,770  | 94,701,831                       | 130,992,284                  | 160,576,307                                      | 24,725,667                    | 21,512.248                                     | 37,894,552                 | 83,949,791                        | 514,27  |
| United States  | 46,612                    | 2,144   | 6,539                            | 20,442                       | 3,677  | 1,862                         | 1,445  | 5,434                      |                                   | -   |
| State and local  | 54,755<br>2,183,373       | 188<br>150,614  | 541,331                          | 42,731<br>146,371            | 2,612<br>765,903                                 | 103,816                       | 1,190<br>127,294                               | 1,114<br>86,472            | 261,572                           | *1,18   |
| Rents<br>Royalties   | 1,714,222<br>177,732      | 99,198<br>1,185   | 457,672<br>*899                  | 246,796<br>30,185            | 362,807<br>1,633                                 |                               | 62,130<br>*1,679                               | 198,885<br>123,111         | 5 221,829<br>18,397               | *70   |
| Net short-term capital gain reduced by net long-                                 |                           |   | i                                |                              |  |                               |  |                            |                                   |   |
| term capital loss  Net long-term capital gain reduced by net short-              | 19,529                    | 920   | *778                             | 693                          | 2,412  |                               | 1,503  | 3,465                      |                                   | _   |
| term capital loss Net gain, noncapital assets                                    | 709,388<br>258,806        | 35,938<br>22,624  | 331,678<br>28,538                | 51,708<br>33,409             | 70,959<br>73,400                                 |                               | 16,076<br>9,664                                | 84,430<br>32,889           | 98,734<br>52,066                  | •76   |
| Dividends received from domestic corporations.                                   | 312,386                   | 8,516   |                                  | 11,465                       | 11,429   |                               | 8,446  | 5,930                      |                                   |   |
| Dividends received from foreign  |                           |   |                                  |                              |  |                               |  |                            |                                   |   |
| corporations Other receipts  | 116,470<br>6,263,092      | *311<br>326,320   | 81,085<br>1,747,625              | *23,450<br>620,276           | *20<br>1,274,918                                 |                               | 211<br>584,391                                 | 3,367<br>535,356           | 7,989<br>856,742                  | 12,65   |
| Total deductione   | 585,794,619               | 37,001,124  | 94,371,279                       | 129,695,380                  | 160,565,536                                      |                               | 21,312,797                                     | 37,070,897                 | , ,                               | 515,02  |
| Cost of sales and operations Compensation of officers                            | 429,722,285<br>9,735,131  | 27,886,405<br>1,048,879   | 60,992,308<br>364,769            | 101,968,456<br>765,565       | 136,411,438<br>2,304,576                         |                               | 13,505,148<br>870,180                          | 16,790,187<br>1,189,640    |                                   | 376,38<br>20,65                                   |
| Repairs Bad debts  | 2,650,503<br>1,068,118    | 155,276<br>146,330  | 496,716<br>303,128               | 685,062<br>63,927            | 346,763<br>183,266                               | 88,120                        | 78,243<br>101,456                              | 464,399<br>33,215          | 335,924                           | 3.57  |
| Rent paid on business property   | 11,741,343                | 413,571   | 2,452,085                        | 1,787,102                    | 1,231,862  | 1,447,368                     | 618,799  | 1,804,995                  | 1,985,562                         | 5,69  |
| Taxes paid<br>Interest paid .  | 10,313,810<br>5,817,033   | 681,467<br>398,155  | 2,313,479<br>1,747,095           | 1,629,632<br>423,627         | 1,675,933<br>1,662,416                           |                               | 442,653<br>231,928                             | 1,417,246<br>472,201       | 1,582,553<br>708,300              | 7,5°<br>3,98                                      |
| Contributions or gifts Amortization  | 178,047<br>59,745         | 13,645<br>2,587   |                                  | 24,186<br>4,801              | 22,295<br>3,997                                  | 14,363                        | 9,262<br>1,033                                 | 10,162<br>13,261           |                                   | 17  |
| Depreciation   | 6,758,910                 | 370,083   | 1,346,359                        | 1,257,106                    | 1,141,818  | 283,916                       | 214,019  | 1,065,410                  | 1,080,199                         | 7,48  |
| Depletion Advertising  | 24,575<br>8,627,078       | 1,378<br>416,279  |                                  | 1,231,021                    | 2,558<br>1,256,712                               |                               | *314<br>773,731                                | *941<br>690,477            | 15,364<br>1,270,506               | 2,95  |
| Pension, profit-shaning, stock bonus, and annuity plans.                         | 2,159,762                 | 159,351   | 660,468                          | 545,310                      | 211,235  |                               | 76,837   | 97,030                     |                                   | *2,24   |
| Employee benefit programs .  | 1,715,530                 | 101,198   | 309,160                          | 590,332                      | 276,344  | 59,476                        | 61,875   | 112,338                    | 204,806                           | *1,74   |
| Net loss, noncepital assets Other deductions                                     | 44,996<br>95,177,753      | 3,082<br>5,203,440  | 4,362<br>20,841,100              | 7,213<br>18,712,037          | 7,878<br>13,826,444                              |                               | 1,062<br>4,326,256                             | 9,978<br>12,899,417        |                                   | *2<br>80,21                                       |
| Total receipts less total deductions<br>Constructive taxable income from related | 18,525,194                | 1,757,603   | 3,716,360                        | 2,524,429                    | 2,580,540  | 1,527,554                     | 1,013,482                                      | 1,904,106                  | 3,501,121                         | 14,64   |
| foreign corporations   | 91,076                    | 1 757 446   | 60,267                           | 22,795                       | 2 677 000  | 4 500 205                     | 8  | 1,767                      |                                   | 1464  |
| Net income Income subject to tax   | 18,561,515<br>16,053,325  | 1,757,416<br>1,541,802  | 3,773,141<br>3,487,897           | 2,504,493<br>2,307,580       | 2,577,928<br>2,155,626                           |                               | 1,012,299<br>820,757                           | 1,484,851                  | 2,937,758                         | 14,64<br>9,72                                     |
| Income tax, total Normal tax, surtax, and alternative tax                        | 6,481,600<br>6,443,419    | 596,029<br>593,746  |                                  | 1,018,490<br>1,013,045       | 770,990<br>760,829                               |                               | 292,469<br>291,408                             | 567,888<br>562,361         |                                   | 2,81<br>2,77                                      |
| Tax from recomputing pnor-year   |                           |   |                                  |                              |  |                               |  |                            | }                                 |   |
| Tax from recomputing prior-year work incentive                                   | 36,708                    | 2,258   | 4,538                            | 5,347                        | 9,895  | 1,410                         | 999  | 5,212                      | 7,050                             | *3  |
| (WIN) credit Additional tax for tax preferences                                  | 1,468                     | *25   | 316                              | *3<br>95                     | *(`)<br>265                                      | 10                            | *1<br>62                                       | 314                        | *381                              | -   |
| Foreign tax credit   | 116,169                   | 54  | 72,361                           | 23,771                       | 26   | *100                          | 21   | 6,828                      | 13,006                            | -   |
| U.S possessions tax credit<br>Investment credit                                  | 6,412<br>654,949          | 35,862  | 361<br>153,018                   | 2,495<br>139,615             | 75,615   |                               | 655<br>13,670                                  | 1,065                      |                                   | 51  |
| Work incentive (WIN) credit<br>Jobs credit                                       | 1,492<br>515,214          | *628<br>51,673  | 105                              | 76<br>52,617                 | 274<br>123,225                                   | *42                           | *29<br>29,469                                  | 50                         | 288                               | *39   |
| Distributions to stockholders  |                           |   |                                  |                              |  |                               |  |                            |                                   |   |
| Cash and property except in own stock<br>Corporation's own stock                 | 2,646,874<br>169,562      | 119,606<br>9,592  | 1,075,972<br>45,938              | 371,943<br>45,568            | 167,178<br>19,454                                |                               | 67,959<br>*2,832                               | 225,859<br>21,180          |                                   | *2,9  |

Footnotes at end of lable. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 1.3 — Balance Sheets and Income Statements, by Major Industry — Continued

|   |                            |  |   | Major industry                                   | Continued                          |   |                         |   |
|---|----------------------------|--|---|--|------------------------------------|---|-------------------------|---|
|   |                            |  |   | Finance, insurance                               | , and real estate                  |   |                         |   |
| Nem   | Total                      | Banking                                | Credit<br>agencies<br>other than<br>banks | Secunty,<br>commodity<br>brokers and<br>services | Insurance                          | Insurance<br>agents,<br>brokers, and<br>service | Real estate             | Holding and other investment companies, except bank holding companies |
|   | (53)                       | (54)                                   | (55)                                      | (56)   | (57)                               | (58)  | (59)                    | (60)  |
|   |                            |  |   |  |                                    |   |                         |   |
| Number of returns with net income   | 278,590                    | 13,111                                 | 30,141                                    | 3,642  | 8,137                              | 30,397  | 164,473                 | 30,48   |
| Total assets  | 3,003,781,286              | 1,613,786,757                          | 599 375,682                               | 38,555,711                                       | 568,296,217                        | 12,003,917                                      | 73,189,124              | 96,573,67   |
| Cash  | 285,145,514<br>949,046,867 | 246,905,442<br>829,295,529             | 16,215,178<br>64,881,507                  | 1,679,542<br>23,279,733                          | 6,765,642<br>16,400,218            | 2,328,922<br>3,968,006                          | 5,090,273<br>7,279,212  | 6,160,51<br>3,942,66  |
| Notes and accounts receivable<br>Less Allowance for bad debts                               | 26,369,033                 | 9,064,704                              | 16,553,904                                | 24,992   | 230,418                            | 162,557   | 245,068                 | 87,39   |
| Inventories .   | 4,992,193                  | 78,252                                 | 1,606,929                                 | *49,046  | 1,421,970                          | 8,197   | 1,738,952               | 88,84   |
| Investments in Government obligations United States   | 181,908,898                | 126,007,579                            | 22,346,160                                | 2,779,330  | 27,467,125                         | 255,702   | 448,368                 | 2,604.63  |
| State and local   | 166,942,203                | 105,383,391                            | 1,485,797                                 | 223,746  | 57,658,817                         | 114,343   | 274,182                 | 1,801,92<br>3,731,59  |
| Other current assets  Loans to stockholders   | 69,689,424<br>3,775,632    | 23,7 <b>84,984</b><br>981,762          | 8,760,179<br>1,039,840                    | 6,827,493<br>35,631                              | 18,377,584<br>161,777              | 517,735<br>138,242                              | 7,689,850<br>920,357    | 498,02  |
| Mortgage and real estate loans  | 713,036,098                | 135,854,287                            | 464,319,283                               | 151,203  | 106,288,863                        | 789,135   | 3,480,190               | 2,153,13  |
| Other investments Depreciable assets  | 497,758,320<br>96,172,485  | 87,389,928<br>28,723,136               | 21,675,585<br>11,133,629                  | 2,976,512<br>846,779                             | 304,101,278<br>10,11 <b>9</b> ,605 | 2,337,756<br>1,248,454                          | 7,994,430<br>40,919,199 | 71,282,82<br>3,181,68   |
| Less Accumulated depreciation   | 30,629,556                 | 7,044,523                              | 3,578,574                                 | 304,169  | 2,116,340                          | 519,574   | 16,176,688              | 889,68  |
| Depletable assets   | 714,903                    | 5,437                                  | 84,506<br>38,615                          | 95,795<br>17,002                                 | 12,544<br>818                      | *1,378<br>*63                                   | 235,768<br>122,281      | 279,47<br>115,97  |
| Less Accumulated depletion  Land  | 295,953<br>17,933,567      | 1,203<br>2,510,142                     | 1,983,986                                 | 51,309   | 656,738                            | 103,704   | 11,479,393              | 1,148,29  |
| Intangible assets (amortizable)   | 1,349,827                  | 252,620                                | 213,630<br>74,330                         | 45,805<br>13,572                                 | 224,283<br>62,178                  | 256,564<br>87,105                               | 300,016<br>121,010      | 56,91<br>24,65  |
| Less Accumulated amortization Other assets  | 442,860<br>73,052,759      | 60,009<br>42,784,707                   | 3,874,897                                 | 673,523  | 22,049,527                         | 705,079   | 2,003,981               | 761,04  |
| Total liabilities   | 3,003,781,286              | 1,613,786,757                          | 599,375,682                               | 39,555,711                                       | 589,296,217                        | 12,003,917                                      | 73,189,124              | 96,573,87   |
| Accounts payable  | 52,513,843                 | 10,138,183                             | 4,471,385                                 | 15,708,768                                       | 13,367,614                         | 4,579,738                                       | 2,735,288               | 1,512,86  |
| Mortgages, notes, and bonds payable in less than one  | 119,424,464                | 38,610,870                             | 58,372,946                                | 7,180,437  | 4,705,563                          | 467,742   | 8,266,295               | 1.820.61  |
| year Other current liabilities  | 1,922,453,141              | 1,380,047,802                          | 422,725,913                               | 9,109,822  | 101,873,753                        | 2,006,515                                       | 3,957,640               | 2,731,69  |
| Loans from stockholders   | 10,558,191                 | 4,620,595                              | 1,101,539                                 | 88,583   | 1,325,227                          | 157,265   | 2,857,209               | 407,77  |
| Mortgages, notes, and bonds payable in one year or<br>more                                  | 143,426,619                | 29,656,829                             | 70,154,099                                | 1,678,778  | 8,143,185                          |   |                         | 4,843,71  |
| Other liabilities   | 416,969,450                | 39,174,333                             | 12,230,749                                | 1,145,260  |                                    | 298,937   | 4,115,389               | 2,896,69  |
| Capital stock   | 64,849,208<br>118,308,717  | 20,647,357<br>35,692,537               | 5,285,035<br>4,970,616                    | 702,854<br>1,487,341                             | 5,560,253<br>14,683,403            | 613,958<br>565,409                              | 6,273,991<br>4,628,428  | 25,765,76<br>56,280,98  |
| Paid-in or capital surplus<br>Retained earnings, appropriated                               | 23,005,899                 | 4,844,755                              | 4,225,631                                 | 87,815   | 11,945,132                         | 56,172  | 260,908                 | 1,565,48  |
| Retained earnings, unappropriated   | 141,390,898<br>9,119,145   | 50,903,676<br>550,179                  | 16,113,176<br>275,406                     | 2,494,193<br>128,140                             |                                    | 2,579,294<br>221,823                            | 13,107,808<br>1,063,137 |   |
| Less Cost of treasury stock   | 436,777,333                |  | 60,908,839                                | 8,263,466  |                                    | 10,023,868                                      |                         | 1   |
| Total receipts  | 216,958,248                | 119,212,178<br>12,351,814              | 13,962,501                                | 3,553,663  |                                    |   |                         | 1   |
| Interest on Government obligations  |                            |  |   |  |                                    |   |                         |   |
| United States State and local   | 13,566,613<br>6,000,177    | 9,410,938<br>5,014,336                 | 1,757,6 <b>04</b><br>113,363              | 285,824<br>42,585                                | 1,720,752<br>2,682,580             |   | 49,315<br>26,671        | 322,74<br>111,09  |
| Other interest  | 158,208,036                | 85,745,160                             | 42,875,810                                | 1,164,514  | 24,435,192                         | 227,524   | 1,041,442               | 2,718,3   |
| Rents .   | 12,224,353<br>506,072      | 1,764,170<br>15,185                    | 405,407<br>19,160                         | 23,125<br>*2,081                                 | 2,679,522<br>24,271                |   |                         |   |
| Royalties  Net short-term capital gain reduced by net long-term                             | 300,072                    | 15,165                                 | 15,100                                    | 2,001  | 27,271                             | 020   | , , , , ,               | 1   |
| capital loss  | 427,576                    | 25,476                                 | 22,944                                    | 81,845   | 45,360                             | 815   | 44,604                  | 206,50  |
| Net long-term capital gain reduced by net short-term capital loss                           | 3,460,242                  | 296,925                                | 271,473                                   | 35,399   | 302,017                            | 32,709  | 1,047,894               | 1,473,82  |
| Net gain, noncapital assets   | 6,168,404                  | 368,014                                | 228,270                                   | 2,563,880  | 105,350                            | 21,517  | 2,816,010               | 45,36   |
| Dividends received from domestic corporations  Dividends received from foreign corporations | 6,140,716<br>332,138       | 424,899<br>117,440                     | 63,254<br>29,957                          | 94,056<br>5,351                                  | 3,182,502<br>50,967                |   |                         |   |
| Other receipts  | 10,784,757                 | 3,677,819                              | 1,159,094                                 | 391,142  |                                    |   |                         |   |
| Total deductions  | 390,338,973                | 106,950,830                            | 56,152,273                                | 7,459,819  | 180,737,637                        | 6,744,322                                       | 26,630,48               |   |
| Cost of sales and operations  | 104,954,404                | 738,186                                | 6,225,767                                 | 332,048  |                                    |   |                         |   |
| Compensation of officers Repairs  | 10,265,937<br>1,510,245    | 4,198,353<br>572,230                   | 1,040,096<br>206,365                      | 745,051<br>19,695                                |                                    |   |                         |   |
| Bad debts   | 6,221,697                  | 3,303,193                              | 2,395,864                                 | 32,767   | 318,557                            | 69,577  | 75,28                   | 26,4  |
| Rent paid on business property  | 5,028,698                  | 1,965,1 <b>12</b><br>2,775, <b>858</b> | 476,447<br>995,958                        | 263,605<br>228,793                               | 1,136,396<br>4,203,223             |   |                         |   |
| Taxes paid<br>Interest paid   | 10,765,009<br>105,848,839  | 62,484,070                             | 34,903,539                                | 1,188,050  |                                    | 138,702   | 2,929,70                | 589,8   |
| Contributions or giffs  | 301,954                    | 159,287                                | 38,966                                    | 7,622  | 42,229<br>15,294                   |   |                         |   |
| Amortization Depreciation   | 108,561<br>7,880,800       | 34,038<br>3,335,856                    | 14,042<br>838,104                         | 6,933<br>1 <b>06</b> ,589                        |                                    |   |                         |   |
| Depletion   | 118,204                    | 3,402                                  | 13,530                                    | 19,903   | 14,262                             | *119  |                         |   |
| Advertising   | 3,089,693<br>3,690,201     | 968,181<br>1,288,671                   | 702,380<br>320,502                        | 68,884<br>130,789                                | 592,000<br>1,491,326               |   |                         |   |
| Pension, profit-sharing, stock bonus, and annuity plans<br>Employee benefit programs        | 1,547,610                  | 712,229                                | 173,951                                   | 57,857   | 411,495                            | 104,336   | 72,40                   | 15,3  |
| Net loss, noncapital assets   | 574,719                    | 405,146                                | 74,261                                    | 31,833<br>4,219,399                              |                                    |   |                         |   |
| Other deductions Total receipts less total deductions                                       | 128,432,401<br>46,438,360  | 24,006,820<br>12,261,347               | 7,732,502<br>4,758,585                    |  |                                    |   |                         |   |
| Constructive taxable income from related foreign  |                            |  |   |  |                                    |   |                         |   |
| corporations  | 147,648<br>38,585,831      | 43,747<br>7,290,758                    | 28,692<br>4,669,894                       | *1,702<br>762,764                                |                                    |   |                         |   |
| Income subject to tax   | 26,964,090                 | 6,640,659                              | 4,347,221                                 | 616,648  | 9,510,854                          | 995,444   | 3,732,11                | 1,121,1   |
| Income tax, total   | 11,912,962                 | 3,031,179                              | 2,049,169                                 |  |                                    |   |                         |   |
| Normal tax, surtax, and alternative tax  Tax from recomputing prior-year investment credit  | 11,754,055<br>39,864       | 2,996,858<br>15,607                    | 1,952,387<br>9,492                        |  |                                    |   |                         |   |
| Tax from recompuling prior-year work incentive (WIN)  |                            |  |   |  |                                    |   |                         |   |
| credit Additional tax for tax preferences   | 119,041                    | *1<br>18,713                           | *(')<br>87,290                            | 175  | 915                                | 140   | 6,03                    | 5,7   |
| Foreign tax credit  | 1,103,995                  | 767,374                                | 42,742                                    |  | 1                                  |   | 4,74                    | 2 51,4  |
| U.S. possessions tax credit   | 6,786                      | _                                      | 5,817                                     | 399  |                                    | _   | 13                      | 8 4   |
| Investment credit Work incentive (WIN) credit   | 695,799<br>1,094           | 357,289<br>165                         | 69,446<br>90                              | 21,099   | 158,544<br>236                     | *178  | *42                     | 1   |
| Jobs credit   | 204,232                    |  | 30,107                                    | 8,328  |                                    |   | 39,54                   | 5 4,8   |
| Distributions to stockholders   | 12 811 272                 | 3,074,724                              | 730,956                                   | 163,330  | 2,923,136                          | 272,214   | 770,76                  | 4,876,2   |
| Cash and property except in own stock Corporation's own stock                               | 12,811,373<br>786,376      |  | 24,996                                    |  |                                    |   |                         |   |

Footnotes at end of table. See text for "Explanation of Terms," and "Description of the Sample and Limitations of the Data."

### Table 1.3 — Balance Sheets and Income Statements, by Major Industry — Continued

|   |                                   |  |                        | Mejor industry                   | — Continued   |  |                                   |  |
|---|-----------------------------------|--|------------------------|----------------------------------|---|--|-----------------------------------|--|
| ltem  | Total                             | Hotels<br>and other<br>lodging<br>places | Personal<br>services   | Services<br>8usiness<br>services | Auto repair,<br>miscellaneous<br>repair<br>services | Amusement<br>and<br>recreation<br>services | Other<br>services                 | Nature of<br>business<br>not allocable |
|   | (61)                              | (62)                                     | (63)                   | (64)                             | (65)  | (66)                                       | (67)                              | (68)                                   |
|   | 222.400                           | 44 405                                   | 26 410                 | 81,422                           | 42,531  | 23,203                                     | 153,788                           | 4,746                                  |
| Number of returns with net income                                     | 338,498                           | 11,135                                   | 26,419<br>5,263,694    | 31,191,587                       | 12,009,085  | 18,653,527                                 | 23,947,716                        | 1,596,582                              |
| Total assets  | 103,010,672                       | 1,060,268                                | 628,277                | 3,296,728                        | 923,950   | 1,644,277                                  | 3,470,980                         | 216,932                                |
| Notes and accounts receivable   | 18,845,243                        | 845,471                                  | 992,054                | 8,473,615                        | 2,195,804   | 2,172,607                                  | 4,165,691                         | 350,719                                |
| Less: Allowance for bad debts   | 537,603<br>4,902,120              | 48,308<br>167,735                        | 35,092<br>388,631      | 154,620<br>1,094,475             | 32,857<br>960,696                                   | 103,577<br>1,457,223                       | 163,150<br>833,359                | 3,603<br>346,799                       |
| Investments in Government obligations:                                |                                   |  |                        |                                  |   |  |                                   |  |
| United States State and local   | 610,269<br>612,251                | 12,598<br>*10,724                        | 28,155<br>*43,960      | 189,199<br>417,331               | 84,960<br>*18,439                                   | 114,694<br>31,962                          | 180,663<br>89,834                 | *4,551<br>*3,133                       |
| State and local Other current assets                                  | 8,447,517                         | 332,379                                  | 224,226                | 2,015,246                        | 401,871   | 2,168,149                                  | 1                                 | 56,685                                 |
| Loans to stockholders   | 1,424,522                         | 133,862                                  | 94,533                 | 300,215                          | 74,405  | 153,365                                    | 668,142                           | 27,048                                 |
| Mortgaga and real estate loans  | 1,473,524<br>10,707,664           | 207,946<br>1,763,563                     | 27,964<br>411,796      | 186,140<br>4,192,102             | 18,940<br>432,255                                   | 835,690<br>1,924,176                       | 196,843<br>1,983,773              | *2,234<br>112,029                      |
| Other investments   | 65,363,580                        | 10,311,145                               | 3,815,079              | 15,938,379                       | 10,283,445  | 10,899,926                                 | 14,115,606                        | 644,37                                 |
| Less: Accumulated depreciation  | 27,247,815                        | 3,735,188                                | 1,981,548              | 7,198,772                        | 4,163,548   | 5,059,311                                  | 5,109,447                         | 292,87                                 |
| Depletable assets  Less: Accumulated depletion                        | 140,273<br>37,944                 | *5,478<br>*46                            | •6                     | 39,118<br>13,273                 | *10,256<br>*1,414                                   | *29,525<br>*16,015                         | 55,891<br>7,189                   | *41,669<br>*17,388                     |
| Land  | 4,421,373                         | 1,170,135                                | 274,330                | 542,889                          | 416,193   | 1,070,826                                  | 947,000                           | 55,38                                  |
| Intangible essets (amortizable)                                       | 1,570,613<br>758,578              | 98,919<br>36,169                         | 90,735<br>26,930       | 380,132<br>113,819               | 46,763<br>15,267                                    | 721,407<br>483,166                         | 232,657<br>83,227                 | 3,900<br>2,526                         |
| Less: Accumulated amortization Other assets                           | 4,857,184                         | 452,550                                  | 287,524                | 1,606,502                        | 354,193   | 1,091,770                                  |                                   | 37,50                                  |
| Total liabilities   | 103,010,872                       | 12,753,063                               | 5,263,694              | 31,191,587                       | 12,009,085  | 18,653,527                                 | 23,947,716                        | 1,596,58                               |
| Accounts payable  | 9,655,752                         | 563,574                                  | 360,624                | 4,044,748                        | 1,158,379   | 1,566,873                                  | 1,961,553                         | 284,917                                |
| Mortgages, notes, and bonds payable in less than one year             | 10,088,298                        | 590.057                                  | 429,516                | 3,630,141                        | 2,267,496   | 1,301,529                                  | 1,869,559                         | 187,714                                |
| Other current liabilities   | 13,647,535                        | 837,042                                  | 647,159                | 4,143,291                        | 1,230,605   | 3,740,363                                  | 3,049,075                         | 150,969                                |
| Loans from stockholders   | 2,596,931                         | 412,130                                  | 180,281                | 689,902                          | 308,575   | 353,291                                    | 652,752                           | 47.46€                                 |
| Mortgages, notas, and bonds payable in one year or more               | 25,898,380                        | 5,797,981                                | 954,323                | 5,831,776                        | 3,059,068   | 3,964,664                                  | 6,290,569                         | 216,400                                |
| Other liabilities   | 5,120,294                         | 510,062                                  | 186,732                | 1,643,133                        | 699,317   | 914,861                                    | 1,166,191                         | 71,264                                 |
| Capital stock   | 7,528,990                         | 1,144,961<br>1,037,346                   | 604,024<br>156,355     | 1,681,095<br>3,149,744           | 632,660<br>306,685                                  | 1,805,564<br>1,434,650                     | 1,660,686<br>1,793,357            | 121,376<br>77,863                      |
| Paid-in or capital surplus  Retained earnings, appropriated           | 7,878,137<br>318,200              | 22,165                                   | 19,045                 | 105,483                          | 20,928  | 83,545                                     | 67,035                            | *4,093                                 |
| Retained earnings, unappropriated                                     | 22,879,040                        | 2,074,064                                | 1,895,491              | 6,762,339                        | 2,463,747   | 3,739,563                                  | 5,943,736                         | 483,250                                |
| Less: Cost of treasury stock  | 1,792,884                         | 236,318                                  | 169,855                | 490,064                          | 138,374   | 251,476                                    |                                   | 58,730                                 |
| Total receipts  | 187,874,196<br>160,569,736        | 11,013,048<br>10,195,712                 | 9,108,750<br>8,788,940 | <b>51,400,416</b><br>49,148,511  | 16,896,625<br>16,178,561                            | 20,444,991<br>18,828,095                   | 5 <b>9,010,3</b> 66<br>57,429,916 | <b>4,863,10</b> 9                      |
| Business receipts   | 160,569,736                       | 10,195,712                               | 0,760,940              | 49,140,511                       | 10,176,301  | 10,020,033                                 | 37,428,810                        | 4,741,03-                              |
| United States   | 51,742                            | 1,365                                    | 1,502                  | 19,014                           | 6,091   | 8,944<br>2,029                             | 14,727<br>6,660                   | *693<br>*311                           |
| State and local   | 33,684<br>1,182,721               | 839<br>106,853                           | 4,357<br>52,694        | 18,795<br>421,856                | *1,006<br>121,882                                   | 236,737                                    | 242,699                           | 16,485                                 |
| Rents   | 1,420,881                         | 115,679                                  | 67,034                 | 564,111                          | 183,862   | 262,777                                    | 227,417                           | 23,660                                 |
| Royalties   | 537,179                           | 98,695                                   | 23,265                 | 36,005                           | 1,304   | 354,743                                    | 23,166                            | *3,654                                 |
| Net short-term capital gain reduced by net long-term capital loss     | 39,194                            | 4,738                                    | •3,333                 | 8,087                            | 1,101   | 2,231                                      | 19,704                            | *59                                    |
| Net long-term capital gain reduced by net ahort-term                  |                                   |  |                        |                                  |   | 25.00                                      | 101500                            |  |
| capital loss  | 518,675<br>467,646                | 95,439<br>30,149                         | 43,154<br>25,924       | 145,249<br>153,876               | 34,438<br>149,345                                   | 95,891<br>43,073                           | 104,503<br>65,280                 | 4,442<br>7,924                         |
| Dividends received from domestic corporations                         | 184,351                           | 22,922                                   | 7,260                  | 59,631                           | 3,800   | 45,675                                     | 45,064                            | 2,934                                  |
| Dividends raceived from foreign corporations                          | 77,227<br>2,791,1 <del>5</del> 0  | *3,454<br>337,203                        | 9,544<br>81,642        | 46,724<br>778,556                | *2<br>215,233                                       | 14,553<br>550,242                          | 2,949<br>828,282                  | 61,856                                 |
| Other receipts  |                                   |  |                        | 47,956,023                       |   | 18,752,236                                 |                                   |  |
| Cost of sales and operations  | 15 <b>8,927,228</b><br>79,262,713 | 9,920,456<br>4,796,433                   | 8,485,996<br>4,293,988 | 27,740,335                       | 15,963,312<br>8,936,522                             | 9,400,104                                  | 24.095.331                        | 3,458,636                              |
| Compensation of officers  | 17,019,314                        | 232,189                                  | 656,140                | 3,135,625                        | 1,023,275   | 696,055                                    | 11,276,029                        | 222,950                                |
| Repairs   | 1,520,506<br>543,596              | 267,544<br>36,183                        | 131,556<br>50,390      | 294,905<br>155,774               | 273,813<br>51,134                                   | 240,357<br>53,219                          | 312,330<br>196,896                | 23,875<br>10,638                       |
| Rant paid on business property  | 5,944,439                         | 552,660                                  | 388,383                | 1,474,333                        | 525,069   | 746,697                                    | 2,257,296                         | 56,70                                  |
| Taxes paid  | 5,764,737                         | 820,336                                  | 367,465                | 1,620,168                        | 530,890   | 697,860                                    |                                   |  |
| Interest paid   | 3,331,392<br>81,308               | 535,586<br>6,243                         | 134,361                | 851,853<br>22,571                | 562,335<br>5,596                                    | 515,989<br>13 937                          | 731,269<br>26,346                 | 37,02<br>1.84                          |
| Contributions or gifts  | 145,606                           | 5,749                                    | 6,615<br>4,132         | 20,290                           | 2,928   | 95,419                                     | =0,0.0                            | 80                                     |
| Depreciation  | 7,836,285                         | 507,420                                  | 390,297                | 2,153,598                        | 1,727,742   | 1,793,440                                  | 1                                 | 63,44                                  |
| Depletion   | 31,167<br>1,852,594               | *472<br>241,074                          | *25<br>163,884         | 3,388<br>533, <b>6</b> 17        | *1,357<br>132,044                                   | *2,269<br>573,872                          | 23,656<br>308,102                 | *4,769<br>25,958                       |
| Advertising   | 3,158,648                         | 37,782                                   | 59,003                 | 524,857                          | 58,964  | 153,105                                    | 2,324,937                         | 45,93                                  |
| Employee benefit programs   | 1,069,258                         | 59,648                                   | 48,271                 | 315,010                          | 83,421<br>4,420                                     | 95,276<br>6,500                            |                                   | 15,387                                 |
| Net loss, noncapital assets Other deductions                          | 50,685<br>29,104,981              | 5,347<br>1,923,799                       | 2,801<br>1,788,685     | 30,565<br>9,079,032              | 2,043,802   | 3,668,137                                  | 10,601,527                        | 587,64                                 |
| Total receipts less total deductions                                  | 10,946,968                        | 1,084,581                                | 622,754                | 3,444,392                        | 933,314   | 1,692,755                                  | 3,169,171                         | 215,376                                |
| Constructive taxable income from ralated foreign                      | 81,072                            | 1,923                                    | 1,939                  | 41,501                           | *568  | 24,267                                     | 10,774                            | _                                      |
| corporations  | 10,894,355                        | 1,085,665                                | 620,337                | 3,467,199                        | 932,875   | 1,714,994                                  | 3,173,286                         | 215,065                                |
| Income subject to tax   | 8,589,087                         | 787,243                                  | 491,827                | 2,869,105                        | 723,045   | 1,306,434                                  | 2,411,433                         | 1                                      |
| Income tax, total   | 3,185,457<br>3,151,307            | 334,199<br>331,719                       | 177,620<br>176,296     | 1,110,398<br>1,097,914           | 239,988<br>233,387                                  | 567,295<br>563,742                         | 755,957<br>748,249                | 61,15<br>60,99                         |
| Tax from recomputing pnor-year investment credit                      | 29,971                            | 1,601                                    | 1,308                  | 11,019                           | 6,525   | 2,534                                      |                                   | 158                                    |
| Tax from recomputing prior-year work incentive (WIN)                  |                                   |  |                        | 7                                |   |  |                                   |  |
| credit  | 4,178                             | 879                                      | *16                    | 1,464                            | *76   | 1,019                                      | 724                               | =                                      |
| Foreign tax credit  | 140,459                           | *6,100                                   | *6,658                 | 50,653                           | *54   | 48,138                                     | 18,856                            | (')                                    |
| U.S. possessions tax credit   | 3,789                             | 150                                      | 22,528                 | 2,145<br>165,053                 | 50<br>55,571  | 110,525                                    |                                   | 1,48-<br>5,88                          |
| Investment credit   | 500,305<br>1,087                  | 36,165<br>91                             | 22,528<br>162          | 372                              | *70   | *8   | 384                               | *1-                                    |
| Jobs credit   | 386,149                           | 20,077                                   | 18,651                 | 144,737                          | 38,873  | 29,979                                     | 133,832                           | 6,063                                  |
| Distributions to stockholders.  Cash and property except in own stock | 1,412,812                         | 126,107                                  | 105,451                | 378,991                          | 73,962  | 280,086                                    | 448,215                           | 16,61                                  |
| Corporation's own stock   | 87,357                            | *8,371                                   | *3,642                 | *10,035                          | *9,296  | *48,792                                    | 7,221                             | 95                                     |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based

\*\*Data deleted to evoid disclosure of information for specific corporations. Deleted data are included in the appropriate totals.

\*Leas than \$500 per return.

NOTE. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Detail.

Table 1.4. — Balance Sheets and Income Statements, by Size of Total Assets

|  |      | Total<br>returns            |                      | 5ı                     | ze of total assets     |                        |                             |
|--|------|-----------------------------|----------------------|------------------------|------------------------|------------------------|-----------------------------|
| ltem   |      | of<br>active                | Zero                 | \$1<br>under           | \$100,000<br>under     | \$250,000<br>under     | \$500,000<br>under          |
|  |      | corporations                | assets               | \$100,000              | \$250,000              | \$500,000              | \$1,000,000                 |
|  |      | (1)                         | (2)                  | (3)                    | (4)                    | (5)                    | (6)                         |
| Number of returns, total   |      | 2,376,779                   | 70,894               | 1,250,000              | 449,001                | 252,280                | 160,886                     |
| Total assets.  |      | 6,014,452,008               |                      | 43,093,864             | 72,734,426             | 89,129,295             | 112,631,613                 |
| Cash   |      | 412,948,244                 | _                    | 7,464,207              | 9,836,421              | 9,786,450              | 10,522,379                  |
| Notes and accounts receivable  |      | 1,589,330,717               | -                    | 6,206,363              | 12,927,405             | 17,983,806             | 24,632,834                  |
| Less Allowance for bad debts   |      | 38,204,317<br>442,652,820   | _                    | 106,918<br>6,329,902   | 186,391<br>12,648,885  | 266,515<br>18,143,844  | 451,770<br>24,700,807       |
| Invastments in Government obligations  |      |                             |                      |                        |                        |                        |                             |
| United States State and local  |      | 219,415,567<br>184,212,816  | _                    | 58,414<br>44,484       | 208,932<br>98,934      | 260,767<br>132,427     | 481,014<br>1 <b>6</b> 4,452 |
|  |      | 206,725,556                 | _                    | 1.946.704              | 3,468,939              | 4,167,605              | 5,454,460                   |
| Other current assets Loans to stockholders   |      | 18,304,758                  | _                    | 1,693,941              | 1,859,113              | 1,314,270              | 1,331,68                    |
| Mongage and real estate loens  |      | 762,046,306<br>868,776,652  | _                    | 420,391<br>1,441,529   | 950,632<br>3,114,518   | 1,242,495<br>4,444,842 | 1,356,73<br>5,787,94        |
| Other investments  Depreciable assets  |      | 1,696,212,705               | _                    | 26,944,315             | 37,551,054             | 42,524,090             | 51,115,48                   |
| Less Accumulated depreciation  |      | 631,320,855                 | -                    | 13,849,779             | 17,676,473             | 19,791,926             | 23,442,30                   |
| Depletable assets  |      | 44,770,440                  | -                    | 129,988                | 185,798                | 220,399                | 235,44                      |
| Less Accumulated depletion Land  |      | 13,928,939<br>79,654,340    | _                    | 37,718<br>2,086,742    | 56,821<br>4,858,892    | 83,682<br>6,260,086    | 64,01<br>7,546,70           |
| Intangible assets (amortizable)  |      | 34,227,958                  | -                    | 676,427                | 677,795                | 619,654                | 668,65                      |
| Less Accumulated emortization  |      | 14,396,862<br>153,024,102   | _                    | 307,929<br>1,952,603   | 258,738<br>2,625,531   | 245,018<br>2,415,702   | 218,23<br>2,809,34          |
| Other assets   |      | 6,014,452,008               | _                    | 43,093,864             | 72,734,426             | 89,129,295             | 112,631,61                  |
| Fotal liabilities  |      | 403,553,630                 |                      | 6,658,427              | 10,487,001             | 13,692,440             | 18,181,44                   |
| Mortgages, notes, and bonds payable in less than one year                                      |      | 380,851,818                 | _                    | 4,797,526              | 8,135,318              | 12,007,266             | 17,086,80                   |
| Other current liabilities  | **** | 2,335,790,244<br>58,186,425 | _                    | 4,349,194<br>7,542,288 | 5,489,129<br>6,690,073 | 6,652,671<br>5,809,983 | 8,649,76<br>5,269,17        |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or more               |      | 780,536,053                 |                      | 8,001,935              | 14,544,383             | 17,425,404             | 22,435,74                   |
| Other liabilities  |      | 560,776,983                 | -1                   | 1,262,057              | 1,996,696              | 2,408,557              | 3,217,92                    |
| Capital stock  |      | 309,432,793                 | _                    | 10,044,749             | 10,562,445             | 10,288,991             | 10,253,95                   |
| Paid-in or capital surplus Retained earnings, approprieted                                     |      | 381,888,848<br>40,070,733   | _                    | 2,410,990<br>199,680   | 3,157,861<br>284,111   | 3,648,019<br>443,824   | 4,215,00<br>547,44          |
| Retained earnings, unappropriated .  |      | 795,467,154                 | -                    | - 869,456              | 13,027,483             | 18,595,556             | 24,905,40                   |
| Less Cost of treasury stock  |      | 32,102,672                  | -                    | 1,303,524              | 1,640,073              | 1,843,415              | 2,151,03                    |
| Total receipta   |      | 4,714,602,615               | 34,332,392           |                        |                        | 196,644,315            | 253,247,87                  |
| Business receipts Interest on Government obligations.  |      | 4,353,704,519               | 26,931,923           | 161,703,560            | 173,951,672            | 191,005,326            | 246,240,45                  |
| United States  |      | 16,241,045                  | 209,261              | 12,633                 | 21,237                 | 31,606                 | 48,75                       |
| State and local  |      | 9,140,667<br>195,479,301    | 22,570<br>5,062,145  | 1,742<br>274,744       | 7,069<br>513,632       | 10,763<br>717,895      | 15,95<br>951,51             |
| Other interest<br>Rents  |      | 30,260,402                  | 428,682              | 1,054,668              | 1,636,545              | 1,708,428              | 1,926,65                    |
| Royalties  |      | 7,904,359                   | 77,274               | 110,818                | 49,616                 | 131,796                | 64,64                       |
| Net short-term capital gain reduced by net long-term capital loss                              |      | 884,646                     | 25,412               | 25,497                 | 38,584                 | 33,641                 | 35,71<br>585,61             |
| Net long-term capital gain reduced by net short-term capital loss  Net gain, noncapital assets |      | 14,679,876<br>12,137,078    | 228,099<br>382,756   | 303,768<br>344,465     | 413,230<br>516,266     | 481,584<br>521,986     | 684.70                      |
| Dividends received from domestic corporations  |      | 13,321,287                  | 82,777               | 31,432                 | 72,947                 | 102,628                | 114,03                      |
| Dividends received from fareign corporations Other receipts                                    |      | 9,277,932                   | 24,930<br>856,564    | 360<br>1,575,864       | *977<br>1,583,353      | 3,395.<br>1,895,267    | 2,48<br>2,577,34            |
| Total deductions   |      |                             | 33,954,230           |                        | 173,531,212            | 190,776,132            | 245,969,84                  |
| Cost of sales and operations   |      | 3,113,421,507               | 20,085,739           | 89,538,174             | 111,048,490            | 134,727,159            | 184,305,79                  |
| Compensation of officers   |      | 85,085,175                  | 424,214              | 20,989,562             |                        | 9,365,234              | 9,036,59                    |
| Repairs Bad debts  |      | 33,861,153<br>15,660,693    | 208,281<br>210,680   | 1,061,783<br>326,673   | 1,257,572<br>413,235   | 1,253,185<br>486,481   | 1,399,07<br>660,20          |
| Rent paid on business property   |      | 56,032,175                  | 480,547              | 5,420,570              | 4,173,843              | 3,352,745              | 3,111,36                    |
| Taxes paid   |      | 116,155,070                 | 764,339              | 4,719,392              |                        | 4,744,133              | 5,313,31                    |
| Interest paid Contributions or gifts   |      | 192,403,316<br>2,084,022    | 5,585,522<br>10,553  | 1,206,229<br>34,091    | 1,957,672<br>42,874    | 2,528,643<br>52,699    | 3,369,77<br>70,22           |
| Amortization   |      | 1,188,784                   | 13,134               | 60,613                 | 37,736                 | 59,804                 | 31,76                       |
| Depreciation   |      | 121,299,900                 | 780,697              | 2,990,685              | 3,537,158              | 3,731,509              | 4,530,66                    |
| Depletion  |      | 6,402,020                   | 25,530               | 25,092                 | 16,992                 | 29,842                 | 47,04<br>1,607,74           |
| Advertising Pension, profit-shaning, stock bonus, and annuity plans                            |      | 40,786,627<br>41,825,415    | 245,123<br>215,883   | 1,755,133<br>2,404,404 | 1,449,421<br>1,200,869 | 1,469,423<br>959,352   | 1,221,88                    |
| Employee benefit programs  |      | 27,019,096                  | 192,272              | 639,904                | 605,474                | 625,712                | 857,43                      |
| Net loss, noncapital assets<br>Other deductions  |      | 2,155,305                   | 59,340<br>4,652,375  | 136,212<br>32,355,533  | 63,096<br>30,269,613   | 91,033<br>27,299,178   | 61,39<br>30,345,55          |
| Total receipts less total deductions   |      | 247,405,739                 | 378,162              | 1,775,499              |                        | 5,868,183              | 7,278,02                    |
| Constructive taxable income from related foreign corporations                                  |      | 8,602,401                   | 13,521               | 288                    | _                      | *4                     | *67                         |
| Net income (less deficit)  |      | 246,867,473                 | 369,113<br>1,730,099 | 1,774,045<br>6,113,037 | 5,266,846<br>7,567,065 | 5,857,424<br>7,932,109 | 7,262,74<br>9,225,65        |
| Net income<br>Deficit  |      | 274,519,721<br>27,652,248   | 1,730,099            | 4,338,992              | 2,300,219              | 2,074,685              | 1,962,91                    |
| Income subject to tax  |      | 239,631,773                 | 1,159,902            | 3,387,805              |                        | 5,920,830              | 7,186,88                    |
| Income tax, total  |      | 107,888,445                 | 505,166              |                        |                        | 1,635,681              | 2,412,22                    |
| Normal tax, surtax and alternative tax  Tax from recomputing pnor-year investment credit       |      | 106,976,893                 | 487,686<br>14,774    | 718,624<br>13,489      |                        | 1,612,931<br>20,966    | 2,381,05<br>26,66           |
| Tax from recomputing prior-year work incentive (WIN) credit                                    |      | 106                         | _                    | 1 *1                   |                        | *(')                   | *1                          |
| Additional tax for tax preferences   |      | 340,519                     | 2,707                | *639                   |                        | 1,764                  | 4,49                        |
| Foreign tax credit   |      | 26,357,629                  | 16,976               |                        | *1,883                 | 1,000                  | 49<br>5,55                  |
| U.S. possessions tax credit Investment credit  |      | 1,134,422<br>12,897,172     | 3,557<br>39,178      | 176<br>130,776         |                        | 1,154<br>258,014       | 334,13                      |
| Work incentive (WIN) credit  |      | 18,469                      | 23                   | *471                   | 541                    | 1,204                  | 1.74                        |
| Jobs credit<br>Travel, entertainment and gift expense  |      | 3,093,915<br>14,093,581     | 14,382<br>94,646     |                        |                        | 364,100<br>346,496     | 419,37<br>491,79            |
| Distributions to stockholders  |      | 14,033,361                  | 34,040               | 352,520                | 330,504                | 340,450                | ,,,,                        |
| Cash and property except in own stock  |      | 70,294,349                  | 780,976              |                        |                        | 779,820                | 824,81                      |
| Corporation's own stock  |      | 2,346,329                   | 18,712               | *246                   |                        | 24,405                 | 24,6                        |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the 5ample and Limitations of the Data."

### Table 1.4. - Balance Sheets and Income Statements, by Size of Total Assets - Continued

| No.   | \$1,000,000                | \$5,000,000              | \$10,000,000              | \$25,000,000              | \$50,000,000              | \$100,000,000                     | #0E0 000 000                        |
|---|----------------------------|--------------------------|---------------------------|---------------------------|---------------------------|-----------------------------------|-------------------------------------|
| ltem .  | under<br>\$5,000,000       | under<br>\$10,000,000    | under<br>\$25,000,000     | under<br>\$50,000,000     | under<br>\$100,000,000    | under<br>\$250,000,000            | \$250,000,000<br>or more            |
|   | (7)                        | (8)                      | (9)                       | (10)                      | (11)                      | (12)                              | (13)                                |
|   |                            |                          | 45.000                    |                           | 4.44                      | 0.750                             |                                     |
| umber of raturns, total   | 142,502                    | 19,792                   | 15,206                    | 8,868                     | 4,125                     |                                   | 2,47                                |
| otal assets   | 287,523,681<br>21,861,613  | 137,970,335<br>9,369,890 | 240,636,260<br>15,812,376 | 240,995,596<br>14,584,566 | 288,422,093<br>15,023,582 | <b>423,440,563</b><br>19,657,547  | 4,0 <b>77,874,2</b> 8<br>279,029,21 |
| Cash Notes and eccounts receivable  | 68,706,983                 | 38,476,332               | 80,049,633                | 80,202,145                | 78,728,494                | 89,153,649                        | 1,092,263,07                        |
| Notes and eccounts receivable   | 1,387,224                  | 717,963                  | 1,603,079                 | 2,182,852                 | 3,279,968                 | 5,130,265                         | 22,891,37                           |
| Inventories Government obligations  | 65,379,315                 | 24,835,253               | 27,153,498                | 18,502,539                | 20,314,623                | 28,137,888                        | 196,506,26                          |
| United States   | 2,742,827                  | 4,827,849                | 15,684,918                | 16,210,394                | 16,929,788                | 22,370,605                        | 139,640,06                          |
| State and local   | 934,272                    | 1,901,374                | 9,928,303                 | 12,910,698                | 14,008,748                | 16,766,059                        | 127,303,06                          |
| Other current assets  | 14,704,864<br>1,945,578    | 7,311,480<br>471,335     | 9,471,146<br>508,593      | 8,045,127<br>537,721      | 9,653,456<br>461,439      | 14,237,720<br>829,374             | 128,264,05<br>7,351,70              |
| Loans to stockholders Mortgage and real estate loans  | 4,078,943                  | 4,254,814                | 17,743,624                | 35,645,868                | 66,190,340                | 113,913,337                       | 516,349,1                           |
| Other investments   | 18,827,198<br>119,041,446  | 10,784,380<br>48,394,914 | 21,991,438<br>55,635,045  | 22,500,172<br>40,934,133  | 30,872,560<br>47,237,730  | 58,110,555<br>78,200,226          | 690,901,5<br>1,148,634,2            |
| Depreciable assets Less Accumulated depreciation  | 52,150,335                 | 20,917,833               | 22,701,190                | 16,179,413                | 18,260,722                | 29,940,376                        | 396,410,5                           |
| Depletable assets   | 1,011,493                  | 675,475                  | 1,209,285                 | 1,147,698                 | 1,544,706                 |                                   | 35,363,7                            |
| Less Accumulated depletion  | 302,864                    | 144,887                  | 357,166                   | 309,203<br>3,474,553      | 453,793<br>3,460,714      | 735,024<br>4,852,553              | 11,383,7<br>23,466,5                |
| Land . Intangible essets (amortizable)  | 14,129,286<br>1,912,367    | 4,710,257<br>891,855     | 4,807,991<br>984,042      | 873,005                   | 1,195,160                 | 1,844,114                         | 23,884,8                            |
| Less Accumulated amortization   | 839,728                    | 308,581                  | 316,380                   | 218,723                   | 335,396                   |                                   | 10,837,4                            |
| Other assets  | 6,927,649                  | 3,154,390                | 4,634,182                 | 4,317,169                 | 5,130,635                 | 1                                 |                                     |
| otal liabilities  | 287,523,681                | 137,870,335              | 240,636,260               | 240,995,596               | 288,422,093               | 4 <b>23,440,563</b><br>20,733,518 |                                     |
| Accounts payable Mortgages, notes, and bonds peyable in less than one year  | 46,511,860<br>47,576,565   | 18,412,943<br>18,669,766 | 19,839,489<br>20,727,528  | 13,157,111<br>16,620,372  | 14,643,653<br>17,863,322  | 20,733,518                        |                                     |
| Other current liabilities   | 28,604,311                 | 29,365,982               | 98,870,019                | 124,092,277               | 150,851,979               |                                   | 1,666,577,8<br>18,465,4             |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or more  | 7,213,761<br>55,426,868    | 1,731,248<br>22,689,561  | 1,535,797<br>27,592,599   | 929,545<br>22,349,683     | 1,391,594<br>28,276,478   |                                   | 519,025,6                           |
| Mortgages, notes, and bonds payable in one year or more  Other habilities   | 9,892,622                  | 5,467,743                | 9,831,640                 | 10,542,457                | 13,921,288                |                                   |                                     |
| Capital stock   | 20,956,779                 | 8,310,976                | 13,951,591                | 10,609,136                |                           |                                   | 188,678,3                           |
| Paid-in or capital surplus  | 13,354,120                 | 7,350,113                | 13,771,650                | 14,763,508<br>1,390,985   | 19,989,701<br>1,544,960   |                                   |                                     |
| Retained earnings, eppropnated  | 1,835,492<br>60,903,897    | 794,365<br>26,793,341    | 1,286,536<br>34,940,122   | 28,064,236                |                           |                                   |                                     |
| Less Cost of treesury stock   | 4,752,594                  | 1,615,702                | 1,710,911                 | 1,523,714                 | 1,474,458                 |                                   | 12,333,                             |
| otal receipta   | 806,372,239                | 225,413,335              | 231,947,375               | 165,525,686               |                           |                                   |                                     |
| Business receipts   | 589,513,801                | 217,364,150              | 216,544,307               | 149,437,113               | 166,266,636               | 234,091,255                       | 1,980,654,3                         |
| Interest on Government obligations: United States   | 224,497                    | 346,551                  | 1,166,724                 | 1,222,128                 | 1,281,374                 | 1,685,080                         | 9,991,                              |
| State and local   | 69,498                     | 102,239                  | 468,067                   | 584,346                   | 665,404                   | 788,859                           | 6,404,                              |
| Other interest.   | 2,876,093<br>3,736,806     | 2,297,184<br>1,356,242   | 7,241,191<br>1,533,652    | 9,235,726<br>1,136,739    |                           |                                   |                                     |
| Rents   | 289,809                    |                          | 209,373                   |                           |                           |                                   |                                     |
| Net short-term capital gain reduced by net long-term capital loss   | 120,172                    | 33,460                   | 67,163                    | 59,893                    | 59,669                    |                                   | 300,8                               |
| Net long-term capital gain reduced by net short-term capital loss   | 1,190,409                  |                          |                           |                           | 605,974                   |                                   |                                     |
| Net gain, noncapital assets  Dividends received from domestic corporations  | 1,667,107<br>497,374       | 548,059<br>294,427       | 700,214<br>473,672        |                           | 599,961<br>633,468        |                                   |                                     |
| Dividends received from foreign corporations.  Other receipts   | 21,459                     | 41,154                   | 67,492                    | 107,313                   | 165,662                   | 346,246                           |                                     |
|   | 6,165,214                  | 2,321,873                | 1                         |                           | l .                       | 1                                 | i                                   |
| otal deductions   | 587,819,649<br>456,662,895 |                          |                           |                           |                           |                                   |                                     |
| Cost of sales and operations.   | 13,887,258                 | 168,905,927<br>3,334,775 |                           | 1,828,483                 |                           |                                   |                                     |
| Compensation of officers Repairs  | 2,813,147                  | 1,006,146                | 1,088,913                 | 813,249                   | 937,831                   | 1,687,609                         | 20,334,                             |
| Bad debts Rent paid on business property  | 1,536,259<br>5,904,159     | 549,392<br>2,091,323     |                           | 761,479<br>1,670,473      | 894,394<br>1,911,954      |                                   | 7,875,<br>22,630,                   |
| Taxes paid  | 11,455,956                 | 4,132,223                |                           |                           | 3,953,833                 | ł .                               | ı                                   |
| Interest paid   | 8,790,121                  | 4,165,088                |                           | 8,207,817                 |                           | 15,014,228                        | 123,742,                            |
| Contributions or gifts  | 194,657                    | 89,991                   | 109,011<br>47,982         | 89,983<br>33,132          |                           |                                   |                                     |
| Amortization Depreciation   | 115,847<br>10,143,625      | 35,008<br>4,154,441      | 4,515,003                 | 3,193,336                 |                           | 5,572,061                         | 74,614                              |
| Depletion ××× · - · · · · · · · · · · · · · · · ·   | 185,254                    | 109,688                  | 170,497                   | 143,746                   | ı                         | 464,681                           | 5,036,                              |
| Advertising   | 3,891,749                  | 1,633,390                | 1,708,070                 | 1,448,703                 | 1,717,785                 | 2,767,835                         |                                     |
| Pension, profit-sharing, stock bonus, and annuity plans  Employee benefit programs  | 2,732,495<br>1,999,735     |                          |                           |                           |                           |                                   | 27,013,<br>17,124,                  |
| Employee benefit programs Net loss, noncapital assets   | 291,576                    |                          |                           |                           | 93,182                    | 168,844                           | , 773,                              |
| Other deductions  | 67,214,912                 | 25,006,124               | 27,351,393                |                           | ì                         | 1                                 |                                     |
| otal receipts less total deductions   | 18,552,590                 |                          |                           |                           |                           |                                   |                                     |
| onstructive taxable income from related foreign corporations<br>let income (less deficit)   | 6,848<br>18,489,940        |                          |                           | 74,349<br>8,652,405       |                           |                                   |                                     |
| Net income.   | 23,001,334                 | 9,864,532                | 12,343,843                | 9,701,021                 | 10,275,762                | 16,002,224                        | 160,763                             |
| Deficit acome subject to tax  | 4,511,394<br>18,833,653    |                          |                           |                           | 995,199<br>8,380,247      |                                   |                                     |
|   | 7,892,809                  |                          | 1                         |                           | 3,954,897                 |                                   |                                     |
| Normel tax, total   | 7,815,369                  | 3,739,431                | 4,600,443                 | 3,687,654                 | 3,913,108                 | 6,320,546                         | 70,486,                             |
| Normal tax, surfax, and alternative tax  Tax from recomputing prior-year investment credit.  Tax from recomputing prior-year investment credit. | 61,780                     |                          |                           |                           | 16,601                    | 24,441                            |                                     |
| Tax from recomputing prior-year work incentive (WIN) credit Additional tax for tax preferences  | *28<br>15,633              |                          | 31<br>17,128              |                           | 25,186                    |                                   |                                     |
|   | 23,003                     |                          |                           | !                         |                           | 1                                 |                                     |
| S possessions tax credit  | 61,076                     | 56,680                   | 171,065                   | 148,567                   | 171,660                   | 283,525                           | 230,                                |
| rvestment credit  | 784,645<br>2,247           |                          |                           |                           |                           |                                   |                                     |
| Vork incentive (WIN) credit obs credit  | 943,448                    |                          |                           |                           | 76,803                    | 62,939                            | 100                                 |
| ravel,entertainment and gift expense .  | 1,160,805                  |                          |                           |                           |                           | 1,037,661                         | 7,760,                              |
| Distributions to stockholders:  |                            |                          |                           |                           | 0.70.40                   | 4 505 0 43                        |                                     |
| Cash and property except in own stock   | . 2,501,757<br>175,934     |                          | 2,165,107<br>182,005      |                           |                           |                                   |                                     |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based
'Less than \$500 per return
NOTE Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 1.5 — Balance Sheets and Income Statements, by Size of Total Asaets

|  | Total<br>returns             |                                  |                                | ze of total assets              |                                 |                                   |
|--|------------------------------|----------------------------------|--------------------------------|---------------------------------|---------------------------------|-----------------------------------|
| Item   | with<br>net<br>income        | Zero<br>assets                   | \$1<br>under<br>\$100,000      | \$100,000<br>under<br>\$250,000 | \$250,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 |
|  | (1)                          | (2)                              | (3)                            | (4)                             | (5)                             | (6)                               |
| and a state of a state of  | 1,523,848                    | 29,250                           | 889,133                        | 326,746                         | 184,520                         | 127,81                            |
| lumber of raturna  | 5,443,711,445                | -                                | 27,252,116                     | 53,248,422                      | 88,991,720                      | 89,514,19                         |
|  | 381,190,742                  | _                                | 5,559,136                      | 8,261,156                       | 8,569,073                       | 9,262,54                          |
| Cash   | 1,457,430,476<br>35,111,362  | _                                | 4,081,252<br>60,956            | 10,140,827<br>108,195           | 14,886,878<br>201,364           | 20,759,43<br>348,87               |
| Less Allowance for bad dabts   | 383,327,219                  | _                                | 3,916,581                      | 9,511,191                       | 14,017,786                      | 20,284,9                          |
| Investments in Government obligations United States  | 201,048,749                  |                                  | 33,015                         | 157,554                         | 212,388                         | 412,96                            |
| State and local .  | 170,974,687                  | -1                               | 32,527                         | 46,349                          | 89,009                          | 138,9                             |
| Other current assets   | 173,635,087<br>15,000,144    | _                                | 1,133,826<br>1,210,321         | 2,286,528<br>1,417,492          | 2,941,042<br>1,013,511          | 3,953,3<br>946,6                  |
| Loans to stockholders  | 721,832,747                  | =                                | 314,141                        | 597,663                         | 1,001,999                       | 1,055,1                           |
| Other investments  | 803,352,612<br>1,486,297,479 | _                                | 829,517<br>16,3 <b>0</b> 6,302 | 2,294,824<br>26,409,056         | 3,499,324<br>32,413,922         | 4,711,4<br>39,632,9               |
| Depreciable assets Lass Accumulated depreciation   | 553,321,264                  | -                                | 8,509,660                      | 12,981,341                      | 15,733,473                      | 18,795,7                          |
| Deplatable assets  | 36,438,267                   |                                  | 84,329                         | 97,739                          | 175,483                         | 150,0                             |
| Less Accumulated depletion.  | 12,565,920<br>59,568,588     |                                  | 22,889<br>1,130,952            | 45,037<br>3,132,389             | 77,555<br>4,297,784             | 45,1<br>5,160,0                   |
| Intangible assets (amortizable)  | 30,651,575                   | _                                | 313,920                        | 399,090                         | 390,542                         | 468,0                             |
| Less Accumulated amortization  | 13,162,235<br>137,123,854    | _                                | 149,938<br>1,069,740           | 153,392<br>1,784,530            | 170,336<br>1,665,707            | 150,6<br>2,018,1                  |
| otal liabilities   | 5,443,711,445                |                                  | 27,252,116                     | 53,248,422                      | 88,991,720                      | 89,614,1                          |
| Accounts payable   | 345,604,072                  | -                                | 3,608,839                      | 7,421,225                       | 10,318,164                      | 14,422,8                          |
| Mortgages, notes, and bonds payable in less than one year  | 307,277,072<br>2,178,591,997 | =                                | 2,336,473<br>2,698,553         | 4,636,557<br>3,997,772          | 7,758,751<br>5,236,998          | 12,056,4<br>7,066,4               |
| Other current liabilities  Loans from stockholders   | 38,726,308                   | — i                              | 2,962,374                      | 3,728,034                       | 3,464,750                       | 3,238,3                           |
| Mortgages, notes, and bonds payable in one year or more  Other liabilities   | 645,628,873<br>530,791,697   |                                  | 3,708,820<br>656,448           | 8,560,869<br>1,238,776          | 11,113,828<br>1,776,708         | 14,719,9<br>2,459,2               |
|  | 263,586,943                  | _                                | 5.165.396                      | 7,199,905                       | 7,364,059                       | 7,869,6                           |
| Paid-in or capital surplus   | 323,885,374                  |                                  | 877,943                        | 1,915,277                       | 2,092,647                       | 2,605,8                           |
| Retained aarnings, appropriated  Retained aarnings, unappropriated   | 37,011,448<br>800,621,511    | =                                | 149,104<br>5,906,849           | 178,651<br>15,711,790           | 347,330<br>20,965,987           | 490,7<br>26,476,1                 |
| Lass. Cost of treasury stock   | 28,013,848                   |                                  | 818,683                        | 1,340,435                       | 1,447,503                       | 1,791,6                           |
| otal receipte  | 4,204,361,188                | 25,848,091                       | 112,295,989                    | 140,968,881                     | 183,543,875                     | 218,939,7                         |
| Business receipts Interest on Government obligations   | 3,877,465,999                | 21,260,905                       | 109,564,966                    | 137,123,207                     | 158,881,759                     | 213,195,9                         |
| United States  | 14,867,053                   | 156,221                          | 8,242                          | 16,878                          | 25,858                          | 42,6                              |
| State and local Other interest   | 8,452,454<br>180,285,875     | 17,429<br>2,607,925              | 1,060<br>202,090               | 5,049<br>416,377                | 8,489<br>622,619                | 12,5<br>800,4                     |
| Rants  | 25,065,400                   | 241,363                          | 698,349                        | 1,282,206                       | 1,366,238                       | 1,551,8                           |
| Royaltes   | 7,492,190                    | 35,954                           | 100,425                        | 37,960                          | 124,540                         | 51,4                              |
| Net short-term capital gain reduced by net long-term capital loss  Net long-term capital gain reduced by net short-term capital loss | 772,562<br>13,727,326        | 21,947<br>196,117                | 18,244<br>264,305              | 35,773<br>362,313               | 27,576<br>421,630               | 30,4<br>515,6                     |
| Net gain, noncapital assets  | 10,482,165                   | 350,786                          | 258,765                        | 410,374<br>63,681               | 430,492<br>90,125               | 566,8<br>108,6                    |
| Dividends received from domestic corporations  Dividends received from foreign corporations  | 12,565,982<br>9,030,850      | 77,046<br>20,955                 | 27,764<br>360                  | 961                             | 3,363                           | 2,4                               |
| Other receipts   | 44,153,330                   | 661,444                          | 1,150,418                      | 1,212,083                       | 1,541,185                       | 2,060,8                           |
| otal deductions  | 3,929,872,134                | 23,910, <b>500</b><br>15,836,601 | 106,182,179<br>58,275,284      | 133,394,747<br>86,546,874       | 155,603,279<br>110,565,430      | 209,702,1<br>158,563,6            |
| Cost of sales and operations   | 2,753,355,437<br>71,210,182  | 264,944                          | 14,858,712                     | 10,417,883                      | 8,153,618                       | 8,017,4                           |
| Repairs  | 28,878,469                   | 143,230                          | 646,130<br>174,165             | 848,067<br>294,109              | 983,282<br>366,224              | 1,137,0<br>500,5                  |
| Bad dabts Rent paid on business property   | 13,093,325<br>46,764,790     | 88,145<br>337,097                | 3,330,084                      | 3,187,711                       | 2,591,151                       | 2,562,5                           |
| Taxes paid   | 102,251,482                  | 551,560                          | 3,092,415                      | 3,847,323                       | 3,880,912                       | 4,473,0                           |
| Interest paid  | 166,858,327<br>2,073,505     | 2,598,858<br>10,376              | 649,539<br>31,733              | 1,227,837<br>41,349             | 1,711,207<br>51,360             | 2,374,1<br>70,0                   |
| Amortization   | 909,748                      | 7,659                            | 20,910                         | 23,745                          | 48,254                          | 22,6                              |
| Depreciation   | 106,588,187                  | 542,420                          | 1,856,992                      | 2,521,248                       | 2,904,277                       | 3,582,1                           |
| Deplation<br>Advartising   | 5,567,419<br>35,999,846      | 18,627<br>176,448                | 20,778<br>1,019,703            | 14,215<br>1,060,672             | 23,811<br>1,124,006             | 39,2<br>1,331,2                   |
| Pansion, profit-sharing, stock bonus, and annuity plans  | 38,429,488                   | 190,653                          | 1,763,021                      | 1,072,267                       | 873,950                         | 1,143,€                           |
| Employae benafit programs Nat loss, noncapital assets  | 23,989,224<br>1,137,126      | 165,424<br>5,831                 | 434,385<br>18,963              | 478,730<br>15,237               | 507,936<br>25,638               | 739,2<br>32,2                     |
| Other deductions   | 532,765,478                  | 2,972,626                        | 19,889,366                     | 21,797,480                      | 21,792,223                      | 25,113,2                          |
| otal receipts lass total deductions  | 274,489,052                  | 1,737,591                        | 8,113,810                      | 7,572,114                       | 7,940,595                       | 9,237,                            |
| onatructive taxable income from related foreign corporations   | 8,483,123<br>274,519,721     | 9,936<br>1,730,099               | 288<br>8,113,037               | 7,567,065                       | 7,932,109                       | 9,225,6                           |
| coma subject to tax  | 239,627,020                  | 1,159,889                        | 3,387,805                      | 5,255,141                       | 5,920,830                       | 7,186,                            |
| come tax, total Normal tax, surtax, and alternative tax  | 107,803,897<br>106,974,698   | 501,852<br>487,684               | 727,868<br>718,824             | 1,227,447<br>1,213,392          | 1,633,519<br>1,612,931          | 2,409,5<br>2,381,0                |
| Tax from racomputing prior-year investment cradit  | 525,381                      | 12,044                           | 8,873                          | 12,523                          | 18,906                          | 24,1                              |
| Tax from recomputing prior-year work incentive (WIN) credit.  Additional tax for tax preferences                                     | 79<br>303,739                | <br>2,124                        | *11<br>*370                    | <br>1,532                       | *(¹)<br>1,682                   | 4,0                               |
| oreign tax credit  | 28,357,626                   | 18,976                           | *874                           | *1,883                          | 1,000                           | 4.5                               |
| S possessions tax credit.  | 1,134,422                    | 3,557                            | 176                            | 575                             | 1,154                           | 5,5                               |
| nvaatment credit   | 12,897,130                   | 39,175<br>23                     | 130,776<br>*471                | 199,475<br>541                  | 258,014<br>1,204                | 334,1<br>1,7                      |
| obs credit   | 18,489<br>3,093,915          | 14,382                           | 206,864                        | 298,284                         | 384,100                         | 419,3                             |
| raval, antertainment and gift expense  | 12,545,315                   | 71,895                           | 350,018                        | 305,306                         | 283,956                         | 391,7                             |
| Distributions to stockholders  | 97.051.545                   | 505 801                          | 1.052.121                      | 706,771                         | 761,248                         | 797.4                             |
| Cash and property except in own stock Corporation's own stock  | 87,051,545<br>2,147,986      | 585,681<br>*15,388               | 1,052,121                      | 4,127                           | 24,281                          | 24,5                              |

Footnotes at end of table. See text for "Explanation of Terma" and "Description of the Sample and Limitations of the Data."

### Table 1.5 — Balance Sheets and Income Statements, by Size of Total Assets — Continued

|   |                            |                            |  | total assets — Co         |                            |                            |                              |
|---|----------------------------|----------------------------|--|---------------------------|----------------------------|----------------------------|------------------------------|
| Item  | \$1,000,000<br>under       | \$5,000,000<br>under       | \$10,000,000<br>under                    | \$25,000 000<br>under     | \$50,000,000<br>under      | \$100,000 000<br>under     | \$250 000 000<br>or more     |
|   | \$5,000,000                | \$10,000,000               | \$25,000,000                             | \$50,000,000              | \$100,000,000              | \$250,000 000              | (13)                         |
|   | (7)                        | (8)                        | (9)                                      | (10)                      | (11)                       | (12)                       | (13)                         |
| Number of returns   | 113,829                    | 16,056                     | 12,864                                   | 6,070                     | 3,632                      | 2,394                      | 2,240                        |
| Total assets  | 230,210,960                | 112,078,539                | 204,425,432                              | 213.045,907               | 254,167,918                | 368.691,767                | 3,821,984,47                 |
| Cash  | 19,055,002                 | 8,030,327                  | 13,968,860                               | 13,091,122                | 13,448,451                 | 17,340,983                 | 264,604,09                   |
| Notes and accounts receivable Less Allowance for bad debts  | 58,466,417<br>1,088,474    | 32,785,918<br>580,536      | 70,857,686<br>1,376,055                  | 72,209,048<br>1,967,854   | 69,887,712<br>2,964,039    | 76 396,560<br>4,665,982    | 1 026 958 741                |
| Inventories   | 55,443,971                 | 21,191,623                 | 22,740,647                               | 15.482,904                | 17,343,687                 | 24 411 762                 | 178 982 161                  |
| Investments in Government obligations United States   | 2,328,452                  | 4,351,819                  | 14,399,770                               | 14,869,520                | 15,199,880                 | 19,363,990                 | 129 719 398                  |
| State and local   | 813,411                    | 1,682,415                  | 9,141,442                                | 11,952,100                | 12,587,290                 | 14,252,520                 | 120 238 712                  |
| Other current assets  | 10,560,786                 | 5,171,980                  | 7,134,750                                | 6,512,983                 | 7 611,104                  | 11,556,287                 | 114 772,43                   |
| Loans to stockholders  Mortgage and real estate loans   | 1,490,010<br>2,991,550     | 300,898<br>3,616,847       | 414,728<br>16,046,792                    | 411,502<br>33,978,626     | 342,093<br>63,682,057      | 758,736<br>106,681,768     | 6,694,240<br>491,866,14      |
| Other investments   | 14,620,527                 | 8,267,844                  | 17,868,894                               | 19,368,817                | 25,365,944                 | 49,884,043                 | 656,641,383                  |
| Depreciable assets Less Accumulated depreciation  | 92,056,688<br>42,107,772   | 38,465,958<br>17,318,275   | 44,225,323<br>18,645,658                 | 33,936,580<br>13,900,660  | 39,377,357<br>15,640,088   | 66,334 063<br>25,950,165   | 1,057 139 24<br>363 738,40   |
| Depletable assets   | 619,783                    | 356,917                    | 735,370                                  | 828,037                   | 903,387                    | 1,518,978                  | 30.988 20                    |
| Less Accumulated depletion  | 228,968                    | 93,958                     | 259,202                                  | 264,170                   | 273,279                    | 381,125                    | 10,874,56                    |
| Land<br>Intangible assets (amortizable)   | 9,483,806<br>1,416,864     | 3,192,955<br>590,054       | 3,392,482<br>717,613                     | 2,648,173<br>686,699      | 2,815,337<br>901,773       | 3,691,147<br>1,368,964     | 20,623,531                   |
| Less Accumulated amortization   | 694,425                    | 194,014                    | 235,183                                  | 174,034                   | 285,722                    | 255,395                    | 10 699 19                    |
| Other assets  | 4,983.332                  | 2,259,768                  | 3,297,174                                | 3,376,514                 | 3,864,974                  | 6,384 633                  | 106 419,36                   |
| Total liabilities   | 230,210,960<br>38,390,132  | 112,078,539<br>14,888,938  | 204,425,432<br>15,604,361                | 213,045,907<br>10,771,460 | 254,167.918<br>12,028,563  |                            | 3,821,984,47<br>200,642 25   |
| Accounts payable  | 35,187.429                 | 13,677,163                 | 15,385,393                               | 12,934,807                | 14,216,375                 | 14,727,998                 | 174,359,71                   |
| Other current liabilities   | 23,332,809<br>4,217,674    | 25,169,289<br>963,317      | 90,371,025<br>951,505                    | 114,977,013<br>664,343    | 139 765,849<br>840,890     |                            | 1,575,034 39:<br>16,477 69:  |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or more  | 36,506,901                 | 15,140,939                 | 18,535,925                               | 16,527,359                | 20,981,553                 | 33,097,818                 | 466,734,91                   |
| Other liabilities   | 6,767,371                  | 3,895,307                  | 6,878,855                                | 8,411,077                 | 11,419,361                 | 23.255.348                 | 464,033 15                   |
| Capital stock   | 15,709,409                 | 6,427,641<br>4,560,313     | 11,587,699<br>10,085,539                 | 8,966,659<br>11,877,323   | 8,784.927<br>15,410,809    | 12,860,269<br>28,208,176   | 171,651,29<br>238 474,69     |
| Paid-in or capital surplus Retained earnings, appropriated .  | 7,776,771<br>1,589,443     | 710,570                    | 1,178,091                                | 1,278,176                 | 1,292,633                  | 2,166,428                  | 27,630,24                    |
| Retained earnings, unappropriated .   | 64,768,708                 | 28,062,992                 | 35,326,037                               | 27,990,916                | 30,716,723                 |                            | 498 401,42<br>11,455,30      |
| Less Cost of treasury stock   | 4,035,687                  | 1,417,929                  | 1,478,998<br><b>199,734,</b> 05 <b>5</b> | 1,353,226<br>144,971,301  | 1,289,764<br>160,960,939   |                            | 2,079,661,28                 |
| Total receipts  | 530,709,765<br>516,689,192 | 195,105,717<br>188,362,161 | 186,358,559                              | 130,581,441               | 144,019,738                | 1                          | 1,864 291 22                 |
| Interest on Government obligations  |                            |                            |  |                           |                            |                            |                              |
| United States   | 194,396<br>59,275          | 314,769<br>93,730          | 1,072,272<br>429,661                     | 1,133,646<br>537,457      | 1,166,152<br>595,671       | 1,481,595<br>646,078       | 9 254 34<br>6,045,95         |
| Other interest  | 2,416,851                  | 1,981,309                  | 6,527,784                                | 8,525.000                 | 10,808,706                 | 15,495,023                 | 129,881 75                   |
| Rents - Royalties | 2,909,044<br>240,343       | 1,030,039<br>152,998       | 1,138,185<br>176,360                     | 845,902<br>112,850        | 685,823<br>147,085         | 1,054 855<br>418,758       | 12,260 549<br>5,893,499      |
| Net short-term capital gain reduced by net long-term capital loss   | 101,816                    | 28,364                     | 52,969                                   | 52,120                    | 47,529                     | 68,245                     | 287,53                       |
| Net long-term capital gain reduced by net short-term capital loss   | 1,056,412                  | 471,895                    | 716,939                                  | 566,070                   | 539,305                    | 856,421                    | 7 760.28                     |
| Net gain, noncapital assets Dividends received from domestic corporations   | 1,389,884<br>469,749       | 422,093<br>275,373         | 588,288<br>434,827                       | 474,053<br>418,227        | 483,017<br>585,345         | 662,915<br>956,920         | 4 444 66<br>9 058,29         |
| Dividends received from foreign corporations  | 13,319                     | 40,155                     | 63,069                                   | 103,102                   | 156,691                    | 333,207                    | 8,293,19                     |
| Other receipts  | 5,169,483                  | 1,932,833                  | 2,175,141                                | 1,621,434                 |                            |                            | 22,189 98                    |
| Total deductions  | 507,655,995<br>398,428,428 | 185,167,980<br>144,896,198 | 187,009,545<br>141,285,874               |                           | 150,206,207<br>107,081,221 | 215,447,568<br>148,779,330 | 1,920,786,31<br>1,286,419,53 |
| Cost of sales and operations  | 12,470,303                 | 2,950,062                  | 2,680,186                                |                           |                            |                            | 6,761,70                     |
| Repairs   | 2,308,302                  | 842,801                    | 908,390<br>561,902                       | 711,961<br>558,259        | 797,718<br>716,578         |                            | 18,073,15<br>7,311,30        |
| Bad debts Rent paid on business property  | 1,141,269<br>4,932,715     | 412,234<br>1,763,289       | 1,871,270                                | 1,412,770                 | 1,636,406                  |                            | 20,507 45                    |
| Taxes paid  | 9,735,288                  | 3,562,523                  | 3,862,879                                | 3,227,886                 | 3,397,953                  | 5,062,397                  | 57 557,25                    |
| Interest paid Contributions or gifts  | 6,300,338<br>191,882       | 3,136,229<br>89,223        | 6,082,688<br>108,606                     | 7,143,365<br>89,886       |                            |                            | 113,800,76                   |
| Amortization  | 92,853                     | 24,904                     | 29,047                                   | 22,280                    | 35,026                     | 71,499                     | 510 96                       |
| Depreciation  | 8,137,673                  | 3,344,658                  | 3,652,687                                | 2,674,643                 |                            |                            | 69 583 46                    |
| Depletion<br>Advertising  | 159,760<br>3,179,066       | 80,228<br>1,351,100        | 139,143<br>1,423,829                     | 108,187<br>1,240,599      | 116,617<br>1,473,871       | 358,914<br>2,414 182       | 4 487 89<br>20 205.24        |
| Pension, profit-sharing, stock bonus, and annuity plans   | 2,552,612                  | 917,009                    | 1,065,502                                | 815,783                   | 1,007,882                  | 1,694 514                  | 25,332 62                    |
| Employee benefit programs Net loss, noncapital assets   | 1,720.636<br>99,976        | 681,060<br>42,142          | 815,085<br>70,964                        | 687,144<br>60,859         | 805,569<br>56,050          |                            | 15 613,92<br>619 98          |
| Other deductions  | 56,204,894                 | 21,074,317                 | 22,451,494                               | 17,750,564                | 19,653,355                 |                            | 272,716 87                   |
| Total receipts less total deductions  | 23,053,770                 | 9,937,738                  | 12,724,510                               | 10,165,664                | 10,754,732                 | 16,375,980                 | 158 874 96                   |
| Constructive taxable income from related foreign corporations .  Net income   | 6,839<br>23,001,334        | 20,524<br>9,864,532        | 48,995<br>12,343,843                     | 72,813<br>9,701,021       | 116,701<br>10,275,762      | 272,321<br>16,002,224      | 7,934,02<br>160,763.03       |
| Income subject to tax   | 18,833,602                 | 8,280,675                  | 10,086,268                               | 7,984,751                 | 8,380,247                  | 13,483,727                 | 149,667,20                   |
| Income tax, total   | 7,882,741                  | 3,765,010                  | 4,636,238                                | 3,715,974                 | 3,951,407                  | 6,375,733                  | 70,976,54                    |
| Normal tax, surtax, and afternative tax  Tax from recomputing pnor-year investment credit   | 7,815,357<br>52,987        | 3,738,863<br>18,860        | 4,600,443<br>19,487                      | 3,687,654<br>13,630       | 3,913,108<br>14,949        | 6,318,961<br>22,184        | 70,486,63<br>306 77          |
| Tax from recomputing pnor-year work incentive (WIN) credit  | *28                        | *(')                       | 31                                       | 1                         | 2                          | 1                          |                              |
| Additional tax for tax preferences  | 14,369                     | 7,286                      | 16,277                                   | 14,690                    |                            |                            | 183,14                       |
| Foreign tax credit U.S. possessions tax credit  | 23,003<br>61,076           | 50,877<br>56,680           | 68,957<br>171,065                        | 127,408<br>148,567        | 152,546<br>171,660         | 458,256<br>283,525         | 25 455,35<br>230 82          |
| Investment credit   | 784,643                    | 321,384                    | 371,839                                  | 269,284                   | 326,024                    | 545,536                    | 9,316,84                     |
| Work incentive (WIN) credit Jobs credit   | 2,247                      | 1,727                      | 652                                      | 346                       | 364                        | 514                        | 8,63<br>100,85               |
|   | 943,448                    | 281,603                    | 218,938                                  |                           |                            |                            | 7,336,07                     |
| Travel, entertainment and gift expense  | 974,319                    | 437,086                    | 509,642                                  | 437,944                   | 532,851                    | 934 432                    | 7,330,07                     |
|   | 974,319                    | 437,086                    | 2,075,647                                |                           | 2,041,594                  |                            |                              |

<sup>&#</sup>x27;Estimate should be used with caution because of the small number of sample returns on which it is based 'Less than \$500 per return'
NOTE Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data"

Table 1.6 - Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets

|   | Total Control             |           |                             |                    | 4                  |                    | 5ize of total assets | tal assets           |                       |                       |                       |                        |                          |
|---|---------------------------|-----------|-----------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|
| Industral division, item  | of active<br>corporations | Zero      | \$1<br>under                | \$100,000<br>under | \$250,000<br>under | \$500,000<br>under | \$1,000,000<br>under | \$5,000,000<br>under | \$10,000,000<br>under | \$25,000.000<br>under | \$50,000,000<br>under | \$100,000,000<br>under | \$250,000,000<br>or more |
|   | ε                         | (2)       | (3)                         | (4)                | (5)                | (9)                | (2)                  | (8)                  | (9)                   | (10)                  | +-                    | (12)                   | (13)                     |
| All Industrial Divisions  |                           |           |                             |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| Number of returns   | 2,376,779                 | 70,894    | 1,250,000                   |                    |                    | 160,886            |                      |                      | 15,206                |                       | 4,125                 | 2.750                  |                          |
| Total assets  | 6,014,452,008             | I         | 43,093,864                  | 72,734,426         | 89,129,295         | 112,631,613        | 287,523,681          | 137,970,335          |                       | 240,995,596           |                       | 423,440,563            | 4.077,874                |
| Notes and accounts receivable, net inventones   | 1,551,126,400             |           | 6,099,445                   |                    |                    | 24,181,065         |                      |                      |                       |                       |                       | 28 137 888             | 1,069,371                |
| Cash, Government obligations, and other current assets  | 1,023,302,183             | I 1       | 9,513,809                   |                    |                    | 16,622,305         |                      |                      |                       |                       |                       | 73.051.930             | 674.236                  |
| Other investments and loans   | 1,649,127,716             | 1         | 3,555,860                   |                    |                    | 8,476,363          |                      |                      |                       |                       |                       | 172,853,266            | 1,214,602                |
| Depreciable assets  | 1,696.212,705             | 1         | 26,944,315                  |                    |                    | 51,115,481         |                      |                      |                       |                       |                       | 78,200,226             | 1,148,634                |
| Cress Accumulated Depreciation  | 100,000,000               | 1         | 13,049,779                  |                    |                    | 0150 552           |                      |                      |                       |                       |                       | 29,940,376             | 396,410,501              |
| Accounts and notes payable  | 784 405 448               |           | 11.455.953                  |                    | 25.699.707         | 35.268.244         | 94.088.425           | 37.082.709           |                       |                       |                       | 40.810.533             | 418 526                  |
|   | 2,335,790,244             | ı         | 4,349,194                   |                    |                    | 8,649,760          | 28,604,311           |                      |                       |                       |                       | 212,287,066            | 1,666,577,858            |
| bonds payable in one year or more   | 780,536,053               | ı         | 8,001,935                   |                    |                    | 22,435,744         | 55,426,868           |                      |                       |                       |                       | 42,767,536             | 519,025,861              |
|   | 1,494,756,856             |           |                             |                    |                    | 37,770,768         | 92,297,694           |                      |                       | 53,304,151            |                       | 98,426,945             | 980,604,001              |
| rty used for investment credit  | 189,977,419               |           |                             |                    |                    |                    | 14,004,049           |                      |                       | 4.188.276             |                       | 8,563,446              | 126,102,912              |
|   | 4,714,602,615             |           |                             |                    |                    |                    | 606,372,239          |                      | 231,947,375           | 165,525,686           | 185.272               | 262,043,915            | 2,209,558,253            |
|   | 4,353,704,519             |           |                             |                    |                    |                    | 589,513,801          | 169 006              | 216,544,307           | 149,437,113           | 156,266               | 234,091,255            | 1,980,654,325            |
| Taxes hard  | 116 155 070               |           |                             |                    |                    |                    | 11 455 959           | 4 132                | 4 514 073             | 3 503 551             | 7 053                 | 5 691 083              | 62 307 068               |
|   | 192 403 316               |           |                             |                    |                    |                    | 8.790.121            |                      | 7 509 557             | 8 207 817             | 10.325                | 15 014 228             | 123 742 748              |
|   | 121,299,900               | 780,697   |                             | . (-)              | 3,731,509          |                    | 10,143,625           | 4,154                | 4,515,003             |                       | 3,536,561             | 5,572,061              | 74.614.155               |
| fit-shanna, stock bonus, and annuty plans   | 41825415                  |           |                             |                    |                    |                    | 2.732.495            | 994                  |                       | 888.546               | 1111                  | 1876867                | 27 013 186               |
| Employee benefit programs   | 27,019,096                | 192,272   | 639,904                     | 605,474            | 62                 | 857,436            | 1,999,735            | 791,400              |                       |                       | 935,770               | 1,513,730              | 17,124,671               |
| Net income (less deficit)   | 246,867,473               | 369,113   | 1,774,045                   | 5,266,846          | 85                 | 7,262,748          | 18,489,940           | 232                  |                       |                       | 9,280,563             | 14,512,537             | 156,651,477              |
| Net income  | 274,519,721               | 1,730,099 | 6,113,037                   | 7,567,065          | 69                 | 9,225,658          | 23,001,334           | 9,864,532            | 12,343,843            |                       | 10,275,762            | 16,002,224             | 160,763                  |
| Income subject to tax   | 239,631,773               | 1,159,902 | 3,387,805                   | 5,255,179          | 5.920,830          | 7,186,885          | 18,833,653           | 8,281,922            | 10,086,268            |                       | 8,380,247             | 13,487,031             | -                        |
| Income tax, total   | 107,888,445               | 505,166   | 732,752                     | 1,230,091          | 1,635,681          | 2,412,223          | 7,892,809            | 3,770,267            | 4,640,268             | 3,718,131             | 3,954,897             | 6,380,708              | 71,015,451               |
| Additional tax for tax preferences  | 340,519                   | 2,707     | 500                         | Boc                | 407                | 204.4              | 15,033               | 0,130                | 921.71                |                       | 25.185                | 45,05                  |                          |
| Poreign tax credit  | 126,357,629               | 16,976    | 130 776                     | 1,883              | 000,1              | 334 130            | 23,003               | 721 387              | 371 930               | 127,408               | 152,546               | 458,259                | 25,455,354               |
| Nonrefundable energy gradit before limitation   | 61 955                    | . 247     | 20.74                       | 40.                | .721               | .475               | 30.5                 | 1637                 | 1,659                 | 1 293                 | 20,020                | 2,000                  | 47.691                   |
| Work incentive (WiN) credit   | 18 469                    | 23        | *471                        | 541                | 1 204              | 1.745              | 2.247                | 1,727                | 652                   | 346                   | 366                   | 514                    | 8 637                    |
| Jobs credit   | 3,093,915                 | 14,382    | 206.864                     | 298.284            | 364,100            | 419,378            | 943                  | 281,603              | 218,938               | 106,325               | 76                    | 62,939                 | 100,852                  |
| Distributions to stockholders except in own stock   | 70,294,349                | 780,976   | 1,225,748                   | 730,261            | 779,820            | 824.818            | 2,501,757            | 1,190,651            | 2,165,107             | 1,882,083             | 2,176,496             | 4,525,247              | 51,511,385               |
| Anti-olitica Expension Signature  |                           |           |                             |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| Agriculta, Locald, and Locald   | 10003                     | :         | 049.60                      | 16.004             | 073.01             | 3007               | 901                  | 000                  | :                     | :                     | :                     | 0                      | ,                        |
| Total prints  | 16.60                     |           | 100 000                     | 160,01             | 070.21             | 320,7              | 00.00                |                      | •                     | :                     | :                     | 227                    | 001001                   |
| Notes and accounts receivable net   | 3,000,877                 | ) )       | 60.092                      | 141.922            | 258 760            | 327.171            | 872.270              |                      |                       | ;                     | :                     | 236.254                | 256.918                  |
| Inventones  | 3,769,408                 | ı         | 48,321                      | 186,823            | 343,913            | 558,307            | 1,083,886            |                      | :                     | :                     | •                     | 204.930                | 275.801                  |
| Cash, Government obligations, and other current assets  | 3,091,091                 | 1         | 151,726                     | 290,984            | 427.473            | 446,992            | 883,685              |                      |                       | : :                   | •                     | 187,936                | 139,811                  |
| Other investments and loans   | 3,607,097                 | J         | 60,889                      | 148,618            | 323,432            | 462,913            | 913,926              |                      | : :                   | : :                   | : :                   | 299,183                | 493,103                  |
| Depreciative assets   | 8 241 990                 | I I       | 501.687                     | 2.211.802          | 1,037,984          | 1 440 535          | 7,1,83,1,1           |                      | •                     | :                     | :                     | 142,238                | 491,578                  |
|   | 7 7 4 7 9 1 9             |           | 145 587                     | 719 970            | 1 200 010          | 1 716 530          | 2623 220             |                      | •                     | :                     | :                     | 146 164                | 21412                    |
|   | 8.087.102                 | 1 1       | 221 995                     | 546 579            | 875 151            | 1 239 760          | 2,663,577            |                      | :                     | :                     | :                     | 276.885                | 264.819                  |
| Other current liabilities   | 1,679,091                 | 1         | 42,565                      | 61,121             | 90,769             | 180,750            | 402,845              | 119,140              |                       | :                     | :                     | 235,471                | 204,645                  |
| Mortgages, notes, and bonds payable in one year or more.                                      | 9,619,740                 | 1         | 161,286                     | 791,977            | 1,238,187          | 1,847,835          | 3,070,084            |                      |                       | :                     | :                     | 208,591                | 332,327                  |
| Net worth   | 10,218,791                | 1;        | 214,787                     | 1,038,736          | 1,811,679          | 1,759,541          | 2,629,555            |                      | : :                   | : :                   | : :                   | 524,628                | 825,094                  |
| Cost of property used for investment credit   | 202,202,2                 | •         | 88,601                      | 980,008            | 448,476            | 445,985            | 614.540              | •                    | •                     |                       |                       | 121,85                 | co,                      |
| Lotal receipts  Resiness recents  | 39 222 456                | :         | 2,293,691                   | 3,222,700          | 3 962 422          | 5,047,214          | 9 822 681            | 3 391 102            | •                     | :                     | :                     | 1 082 532              | 4 4                      |
| Cost of sales and operations  | 29,140,482                | :         | 1,267,694                   | 1,823,397          | 2,498,057          | 4,106,939          | 7,534,547            | 2.882.007            |                       | :                     | •                     | 848,867                | n                        |
|   | 870,132                   |           | 83,161                      | 110,456            | 122,675            | 120,784            | 194,981              | 38,437               |                       |                       | •                     | 21,328                 |                          |
| Interest paid   | 1,251,690                 | :         | 34,562                      | 220,309            | 166,061            | 219.068            | 374,477              | 103,255              | ::                    | :                     | ::                    | 32,368                 |                          |
| Paperon profit-channo stock bonie and annuty plans  | 144 065                   | :         | 16.062                      | 0 847              | 14 566             | 18 727             | 26,060               | 6.541                |                       | :                     | :                     | 4 558                  |                          |
| Employee benefit programs.  | 90,121                    | :         | 6,892                       | 4,909              | 7,816              | 6,857              | 19,480               | 3.848                | •                     | :                     | :                     | 3,039                  |                          |
|   | 1,296,962                 | : :       | 40,519                      | 146,841            | 210,660            | 252.912            | 278,480              | 35,300               | : :                   | • 1                   | : :                   | 89,202                 |                          |
| Income authors to the   | 2,202,1/9                 | •         | 147,314                     | 255,959            | 345,902            | 3/2,230            | 222 660              | 148,6/5              | •                     | ::                    | •                     | 86,98                  |                          |
| Income tax, total   | 485,580                   | :         | 14,463                      | 29.684             | 52,839             | 71.420             | 126,988              | 45.764               | •                     | :                     | :                     | 39,303                 | 17,362                   |
| Additional tax for tax preferences  | 640                       | 1         | 1                           | .84                | .63                | Ī                  | 177                  | -92                  | :                     | :                     | :                     | 31                     |                          |
|   | 13,210                    | :         | 18                          | 1 0                |                    | 1000               | 75 530               | 12                   | ::                    | 1;                    | ::                    | 74                     | 13,091                   |
| Nonrefundable energy credit before limitation   | 40                        | ı         | 200.5                       | 00.10              | 1                  | 30.03              | 55.5                 | PG                   | :                     | :                     | ı                     | 5                      | 23.                      |
| Work incentive (WIN) credit   | 17                        | I         | 18                          | 1                  | •                  | 100                |                      | 2000                 | : :                   | : :                   | 1;                    | 13                     | 1 5                      |
| Distributions to stockholders except in own stock   | 251.428                   | 1:        | 12.285                      | 24.237             | 42,259             | 20.412             | 55.984               | 17,233               | :                     | :                     | :                     | 24.672                 | 11.216                   |
|   |                           |           |                             |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| Footnotes at end of table, See text for "Explanation of Lerms" and "Description of the Sample | and Description o         |           | and Umitations of the Data. | of the Data.       |                    |                    |                      |                      |                       |                       |                       |                        |                          |

Table 1.6 — Selected Balance Sheet, income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets—Continued

| 19172   250   25   |   |                                     |          |                  |                    |                    |                    | Size of to           | total assets         |                       |                       |                       |                        |                          |
|--|---|-------------------------------------|----------|------------------|--------------------|--------------------|--------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|
| 19124   944   5.851   3.750   2.643   1.00.617   1.00.616   1.00   |   | Total retums of active corporations | Zero     | \$1<br>under     | \$100,000<br>under | \$250,000<br>under | \$500,000<br>under | \$1,000,000<br>under | \$5,000,000<br>under | \$10,000,000<br>under | \$25,000,000<br>under | \$50,000,000<br>under | \$100,000,000<br>under | \$250,000,000<br>or more |
| 19174   1918     |   | Ε                                   | 6        | (E)              | 3230,000           | (5)                | (6)                | (2)                  | (8)                  | (6)                   | (10)                  | (11)                  | (12)                   | (13)                     |
| 9 577 258 258 258 258 258 258 258 258 258 258  | Soldin  |                                     |          |                  |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 9,770,205 9,951,00 10,00 |   | 19,124                              | 944      | 5,851            |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 1,000,000   1,00   |   | 97,670,205                          | 1        | 238,376          |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 8.625334 4 40.0559   | ccounts receivable, net                                     | 19,873,645                          | 1 1      | 59,511           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 1,2,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,0,   | nment obligations, and other current assets                 | 8,833,334                           | T        | 41,412           |                    |                    |                    |                      |                      | 695,572               | 432,287               | 447,914               | 657,203                | 4,664,087                |
| 12,134,628   | ments and loans assets.                                     | 49,333,984                          | 1 1      | 102,676          |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 9.642221   | umulated depreciation                                       | 17,980,813                          | I        | 40,136           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 20,203,919         20,204         17,556         17,556         16,273         340,047         25,226         116,131           4,502,715         26,552         37,673         17,131         16,573         340,047         25,226         116,131           4,502,715         26,552         37,673         37,672         37,672         37,672         37,022           9,223,69,77         1,071         1,071         1,071         1,071         340,027         28,268         1,032         37,688         37,022         37,688         37,002         37,022         37,688         37,002         37,022         37,688         37,002         37,022         37,688         37,002         37,022         37,688         37,002         37,022         37,688         37,002         37,022         37,688         37,002         37,022         37,688         37,002         37,022         37,688         37,002<  | l assets less reserves                                      | 9,842,251                           | 1 1      | 20,677           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 20039 617 55 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5   | t habilities  | 14,223,138                          | Ιİ       | 32,584           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 6 0.02 / 133 66 552  | notes, and bonds payable in one year or more                | 20,039,817                          | ı        | 27,001           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 90,206,002         90,206,  | erty used for investment credit                             | 6,072,733                           | 65,552   | 37,675           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 90 558 979 306 216 572 997 1195 000 1184 361 1210 375 576 522 180 606 606 10711 332 202 1195 000 1184 51 125 516 61 125 516 61 125 516 61 125 51 61 125 61 1 | S   | 94,706,062                          | 360,312  | 584,235          |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 44.086   |   | 90,538,979                          | 306,216  | 572,987          |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 2,700,034         2,700,034         16,536         16,43         22,1960         7,817         163,48         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,58         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59         16,59  |   | 1 696 068                           | 10.711   | 16.415           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 228 657         228 67         7.48 77         1989 77         144 186         168 338         22.88 67         7.48 77         1989 77         144 186         168 338         441 295         22.88 67         148 173         10342         22.48 55         22.88 65         144 186         168 348         22.48 77         144 186         168 348         22.48 37         144 390   |   | 2,180,034                           | 17,636   | 6,045            |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 2.28 657 1.021 6.032 1.0 |   | 3,448,124                           | 39,387   | 18,423           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 22862 66   | ifit-shanng, stock bonus, and annuity plans                 | 313.588                             | 1.021    | 1,5/6            |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 29,582,895 55,144 60.000 15,001 60.0000 15,001 60.000 15,001 60.000 15,001 60.000 15,001 60.000 15,0 | (less deficit)  | 27,709,582                          | - 1,747  | - 54,667         |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 13837806   20415   10090   15301   38022   4425   4486     |   | 29,582,865                          | 56,144   | 65,755           |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 12,57,686         5,3         2         481         1077         2,760         8,456           2,344         22         32         4,744         4,894         34,536           2,344         29         2,994         3,265         6,594         8,249         34,536           2,194,473         10,897         2,096         3,3136         9,656,33         10,894         14,599           2,194,473         10,897         2,096         3,3136         2,896,248         11,340         14,299           10,546,997         10,897         1,885,51         1,7340         14,299         14,299           10,546,997         1,986,51         1,736,716         3,696,248         1,800,916         8,659,91           10,5335,507         2,884,51         1,260,180         2,771,614         3,503,866         5,724,644           2,163,135         2,484,21         2,661,86         1,986,246         1,986,246         1,986,246         1,986,246           18,755,906         1,173,00         1,286,190         2,771,644         2,995,966         5,752,444           18,750,906         1,173,00         1,173,00         1,173,00         1,173,00         1,146,444           18,750,00         1,173,00 <th></th> <th>13,837,808</th> <th>20.415</th> <th>10,090</th> <th></th> <th></th> <th></th> <th></th> <th></th> <th>135,157</th> <th>122,875</th> <th></th> <th>258,943</th> <th>12,840,043</th>  |   | 13,837,808                          | 20.415   | 10,090           |                    |                    |                    |                      |                      | 135,157               | 122,875               |                       | 258,943                | 12,840,043               |
| 12.512.804 2.355 2.355 2 | tax for tax preferences                                     | 77,686                              | 53       | N                |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 2.354  | Credit  | 12,512,804                          | 915      | 1 467            | C.                 | 6.594              |                    |                      | 15.400               |                       | 13,511                | 15.549                | 22,173                 | 7                        |
| 228 657 - 118 415  | le energy credit before limitation                          | 2,354                               | 31       | 1                | 5                  | I                  |                    |                      |                      |                       |                       |                       |                        | 2,068                    |
| 2.184,973 10.054   | ve (WIN) credit   | 96.                                 | 1000     | 1000             | 1 5                | 1744               | _                  |                      |                      | _                     | _                     |                       |                        |                          |
| 228.657  | to stockholders except in own stock                         | 2,194,973                           | 10,854   | *8,812           | 3,130<br>•6,565    | 32,234             | 50                 |                      | 39,755               | 50,072                | 63,737                | 45,609                | 294,459                | 1,518,014                |
| 228.657  | Construction  |                                     |          |                  |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| 19,3545,997  |   | 228,657                             | :        | 118,415          |                    |                    |                    |                      |                      |                       |                       | :                     | 59                     |                          |
| 29.014.127   |   | 105,545,997                         | 1        | 4,042,771        |                    |                    |                    |                      |                      |                       |                       | . :                   | 4,342,484              |                          |
| 21,553,135         91,2569         1645,233         2039740         2452,455         5724,664           37,721,722         2,284,321         3,256,106         3,915,310         4,314,632         9,452,03           4,325,980         1,281,373         1,626,374         3,915,310         4,314,632         9,453,27           4,321,724         1,281,373         1,628,374         2,681,684         3,915,310         4,314,689         4,922,503           1,471,484         1,473,020         2,681,684         1,431,689         1,431,689         1,432,689         1,131,095           1,471,484         1,473,020         2,681,684         1,473,020         3,990,910         1,473,020         3,990,910           1,6,77,440         604,441         1,628,741         773,157         761,702         2,410,187         761,702         2,410,187         27,775,66         5,512,68           2,5,787,440         19,220,144         2,662,771         2,410,187         27,772,66         4,512,60         3,990,910         1,473,02         2,510,20         1,539,024         1,473,02         2,410,187         27,772,66         4,512,60         1,473,02         2,510,00         2,410,187         27,772,66         4,512,60         2,512,00         2,500,00         2,510,00   | ccounts receivable, net                                     | 29,014,127                          | 11       | 536.447          |                    |                    |                    |                      |                      | 1.874,097             |                       | :                     | 995,725                |                          |
| 37,271,795         2,284,721         516,663         3,915,310         4,883,220         1,765,900           4,392,175         1,281,373         1,622,907         1,936,004         2,561,331         4,825,321         1,702,705           3,772,1795         1,413,029         2,651,604         3,915,310         4,432,609         3,915,310         4,432,509         1,702,705           3,772,240         1,431,029         2,651,604         3,915,310         6,473,602         3,902,104         1,702,705  | nment obligations, and other current assets                 | 21,653,135                          | 1        | 912,569          |                    |                    |                    |                      |                      |                       |                       |                       | 936,887                |                          |
| calion 16.735,960 — 1.281,373 1.622,907 1.936,064 2.205,439 4.922,503 3.894,039,380  | ments and loans   | 9,425,092                           |          | 294,421          |                    |                    |                    |                      |                      |                       |                       | :                     | 1,268,380              |                          |
| Serves 37,799,390  | umulated depreciation                                       | 18,735,980                          | 1        | 1,281,373        |                    |                    |                    |                      |                      |                       |                       | :                     | 564,596                |                          |
| Second   S   | l assets less reserves                                      | 4,382,175                           |          | 172,935          |                    |                    |                    |                      |                      | 3 328 427             |                       | : :                   | 258,734                |                          |
| Second   S   | t liabilities   | 14,741,849                          | 1        | 453,134          |                    |                    |                    |                      |                      |                       |                       | :                     | 765,125                |                          |
| vestment credit         5,994,394         19,520,14         1,695,741         773,157         761,705         1,539,204           18         216,706,196         19,520,114         21,61,712         24,101,817         27,776,585         55,122,628         55,122,628         55,122,628         55,122,628         55,122,628         55,122,628         55,122,628         55,122,628         44,819,233         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23         44,819,23   | notes, and bonds payable in one year or more.               | 15,217,242                          | 11       | 598,597          |                    |                    |                    |                      |                      |                       |                       | ::                    | 1.240.221              |                          |
| 1952014   216.701.85   25.16.2028   25.16.   | verty used for investment credit                            | 5,934,394                           | :        | 424,041          |                    |                    |                    |                      |                      |                       |                       |                       | 147,237                |                          |
| Fig. 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,  | S   | 216,710,160                         | ::       | 19,520,114       |                    |                    |                    |                      |                      |                       |                       |                       | 6,744,767              |                          |
| k bonus, and annuty plans 1,222,076 9.25,076 9.24,850 10.05,074 10 | s and operations  | 171,491,603                         | ::       | 14,137,545       |                    |                    |                    |                      |                      |                       |                       |                       | 5,426,397              |                          |
| k bonus, and annuty plans 1.02/228 1.32/795 92,374 117,698 135,009 231,431 13,695 136,009 231,431 13,695 136,009 231,431 13,695 136,009 231,431 136,009 231,43 |   | 2.580,694                           | ::       | 561,250          |                    |                    |                    |                      |                      | 198,851               |                       | :                     | 95,169                 | 335,477                  |
| k bonus, and annuty plans 1027(58) 32,795 92,814 17,668 131,009 222,590 876,112 82,235 90,009 77,006 131,905 222,590 86,722 86,700 86,7 | :   | 3,803,768                           | •        | 322,111          |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuations   Section   Continuation   Section   | fitt-sharing, stock bonus, and annuity plans metit programs | 1,027,628                           | ::       | 32,795<br>82,236 |                    |                    |                    |                      |                      |                       |                       | :                     |                        |                          |
| 6,420,188 5,40,023 600,77 253,600 1,627,320 6,220,138 5,40,023 600,77 253,800 1,627,320 1,027 252,832 667,720 331,104 14,735 27,270 38,270 41,153 94,078 27,270 27,131 15,104 14,735 27,270 38,270 41,153 94,078 27,270 27,370 15,104   | (less deficit)  | 5,876,327                           | ::       | 255,589          |                    |                    |                    | - •                  | 984                  |                       |                       |                       |                        |                          |
| 2,427,708  | le<br>ect to tax  | 6,420,188                           | :        | 348,023          |                    |                    |                    | _                    | 959                  |                       |                       |                       |                        |                          |
| 116,160 14,735 27,270 39,270 41,153 94,078 27,270 231,104 14,735 27,270 39,270 41,153 94,078 27,2 27,270 31,379 5,399 7,5898 7,595 165,227   | total   | 2,427,708                           | :        | 74,592           |                    |                    |                    |                      | 253,                 |                       | . :                   | : :                   |                        |                          |
| 331,104 14,735 27,270 38,270 41,153 94,078 527 27,270 38,270 41,153 94,078 15,104 15,10   | credit  | 116.160                             | <u>;</u> | 1                |                    |                    |                    | •                    | .2                   |                       | :                     | :                     |                        |                          |
| 27   | redit   | 331,104                             | ::       | 14,735           | 27,270             |                    |                    | 94                   | 28,512               | 23                    | . :                   | :                     | 8,273                  |                          |
| 481,331 37,336 63,369 75,898 74,595 165,227  | the energy credit before limitations we (WIN) credit        | 279                                 | 1        | 4                | 1 1                |                    |                    |                      |                      |                       | •                     | 1:                    | ۱                      |                          |
|  |   | 481,331                             | •        | 37,336           | 63                 | 75,898             | 7.4                | 165                  | 35,531               | 18,334                | . :                   | ::                    | 1,110                  | 902                      |
| 87,941 39,224 49,259 51,270 91,380   | to stockholders except in own stock                         | 627,914                             | :        | 87,941           | 38                 | 49.259             | 5                  | 91                   | Ŕ                    | 16                    |                       |                       | 48,943                 |                          |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.6 — Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets—Continued

|   |                           |                |                 |                    |                    |                    | Size of to                          | total assets                         |                                       |                       |  |   |                          |
|---|---------------------------|----------------|-----------------|--------------------|--------------------|--------------------|-------------------------------------|--------------------------------------|---------------------------------------|-----------------------|--|---|--------------------------|
| Industral division, item  | of active<br>corporations | Zero<br>assets | S1<br>under     | \$100,000<br>under | \$250,000<br>under | \$500,000<br>under | \$1,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>under<br>\$25,000,000 | \$25,000,000<br>under | \$50,000,000<br>under<br>\$100,000,000 | \$100,000,000<br>under<br>\$250,000,000 | \$250,000,000<br>ar more |
|   | (1)                       | (6)            | (3)             | (4)                | (5)                | (9)                | (2)                                 | (8)                                  | (6)                                   | (10)                  | (11)                                   | (12)                                    | (13)                     |
| Manufacturing   |                           |                |                 |                    |                    |                    |                                     |                                      |                                       |                       |  |   |                          |
| Number of returns   | 223,471                   | 3,633          | 83,066          | 43,777             | 30,662             |                    |                                     |                                      |                                       | -                     |  | 478                                     | 554                      |
| Total assets  | 1,308,673,807             | I              | 3,304,905       | 7,154,658          | 10,912,323         |                    |                                     |                                      |                                       | 35,247                | 44,472,                                | 74,715,370                              | 980,252,072              |
| Notes and accounts receivable, net  | 306,964,685               |                | 535,657         | 1,345,536          | 2,955,409          |                    |                                     |                                      |                                       | 986'8                 | 11,095                                 | 17,083,809                              | 140,439,647              |
| Cash, Government obligations, and other current assets                                | 118,007,080               | I              | 611,747         | 1,188,451          | 1,619,165          | 2,371,641          | 6,954,226                           | 3,733,022                            | 4,750,196                             | 3,890,517             | 4,710,685                              | 7,370,953                               | 80,806,478               |
| Other investments and loans   | 218,546,772               |                | 176.208         | 308,022            | 5 914 299          |                    |                                     |                                      |                                       | 3,466                 | 20.915                                 | 35.287.554                              | 503.577.407              |
| Depreciable assets Less Accumulated depreciation                                      | 307,305,415               | 1 1            | 1,207,214       | 2,050,473          | 3,049,715          |                    |                                     |                                      |                                       |                       | 9.122.                                 | 15,975,237                              | 231,832,585              |
| Other capital assets less reserves  | 47,350,827                | 1              | 81,148          | 102,703            | 234,985            |                    |                                     |                                      |                                       |                       |  | 2,439,685                               | 38,066,315               |
| Accounts and notes payable  | 260,412,041               | I              | 1,044,650       | 2,141,425          | 3,323,546          | 5,077,589          |                                     |                                      | 4 406                                 |                       | 8,383                                  | 8.416.063                               | 103 214 287              |
| Other current liabilities  Mordagnes, notes, and bonds bayable in one year or more    | 237,682,006               | 1              | 509,198         | 1,066,157          | 1,743,769          | 2,809,088          | 8,460,523                           | 4,595,100                            | 6,421,700                             | 5,863,859             | 8,423                                  | 13,604,588                              | 184,194,807              |
| Net worth   | 595,064,083               |                | 618,458         | 2,393,529          | 3,991,107          | 6,599,333          |                                     |                                      | 20,908                                |                       |  | 37,804                                  | 443,583,654              |
| operty used for investment credit   | 68,784,527                |                | 320,322         | 702,529            | 877,744            | 1,358,273          |                                     |                                      |                                       |                       | 2,061                                  |   | 50,297,                  |
|   | 1,836,552,260             |                | 10,779,629      | 19,501,501         | 26,615,836         | 41,530,882         | 134,283                             | 66,576,851                           |                                       | 50 4                  | 67,561,                                |   | 1,202,775                |
|   | 1 200 204 263             |                | 6 715 088       | 12.961.768         | 18.453.037         | 29 561 461         |                                     | 49.380.1111                          |                                       | 2 4                   | 48                                     |   | - w                      |
| Cost of sales and operations Tayes paid   | 48 728.041                |                | 384,612         | 605,159            | 769,362            | 1,080,317          | 3,188                               | 1,444,704                            |                                       | -                     | 1,662                                  |   | 33,105                   |
|   | 30,915,600                | 280,993        | 102,484         | 191,571            | 272,362            | 477,950            | 1,543,452                           | 836.471                              | 1,089,684                             | 824,565               |  | 1,690,767                               | 22,494,719               |
|   | 49,059.152                |                | 241,551         | 398.264            | 546,085            | 858,062            | 2,424                               | 252,495                              |                                       |                       | 000.1                                  |   | 50,133,                  |
| Pension, profit-sharing, stock bonus, and annuity plans                               | 21,535,728                | 166,967        | 23,330          | 112.048            | 138,103            | 230,358            |                                     | 369,033                              |                                       |                       | 493                                    | 935,475                                 | 090                      |
| emplayee beneal programs Net income (less deficit)                                    | 113,518,786               |                | 78,063          | 637,779            | 905,290            | 1.622,801          | 6,083                               | 3,411,733                            | 4,433                                 | 3,838,499             | 4,159                                  | 7,274                                   | 522                      |
| Net income  | 120,144,888               |                | 511,009         | 956.545            | 1,258,665          | 2,007,506          | 7,106                               | 3,875,464                            | 5,05                                  |                       | 4,546                                  | 7,756.                                  | 82,310,996               |
| Income subject to tax   | 114,374,088               | 206 213        | 277,958         | 162 388            | 1.027,407          | 1,696,915          | 2 755 823                           | 1,636,079                            | 2,772,294                             |                       | 2.063.906                              | 3.517.427                               | 37,626,894               |
| Income tax total<br>Additional tax for tax preferences                                | 109,356                   |                | 1020            | d .                | -24                |                    | i                                   | 469                                  | i                                     |                       | 33                                     | 47                                      | 98.123                   |
| Foreign tax credit  | 11,654,365                |                | 318             | I                  | -174               | 326                | 5                                   | 20,915                               | 29,775                                | 54,445                | 95,067                                 | 228,431                                 | 11,209,720               |
| Investment credit   | 5,175,795                 |                | 15,757          | 33,225             | 58,298             | 95,420             | 260                                 | 134,648                              | 15                                    | 115                   | 166                                    | 269,561                                 | 3.854,364                |
| Nonrefundable energy credit before limitation   | 52,649                    | 232            | I               | - V2C.             | 710                | 320                |                                     | 282                                  |                                       |                       | _                                      | 2,020                                   | 7 858                    |
| Work incentive (WIN) creating   | 956,211                   |                | 22,487          | 54,879             | 81.877             | 122,575            | 327,529                             | 121,028                              | 94,571                                | 42,862                | 28,991                                 | 22,709                                  | ,                        |
| Distributions to stackholders except in own stack                                     | 31,173,451                | 147,845        | 72,171          | 56,227             | 73.853             | 130,570            | 564,413                             | 293,565                              |                                       | 593,052               | 680                                    | 1,831,281                               | 26,243,929               |
| Transportation and Public Utilities   |                           |                |                 |                    |                    |                    |                                     |                                      |                                       |                       |  |   |                          |
| Number of returns   | 92,686                    | 1.426          | 51,149          | 17,898             | 8,755              |                    |                                     | 750                                  |                                       |                       | C C                                    |   | 240                      |
| Total assets  | 597,721,008               | I              | 1,682,679       | 2,898,327          | 3,115,190          |                    |                                     |                                      |                                       |                       | 1,067                                  | 1,589,217                               | 35.275.650               |
| Notes and accounts receivable, net inventories  | 20.185,622                |                | 25,044          | 70,171             | 87,676             |                    |                                     |                                      |                                       |                       | 263                                    | 528                                     | 18,259,461               |
| Cash, Government obligations, and other current assets                                | 34,920,895                | 1              | 347,149         | 475,508            | 491,760            |                    |                                     |                                      |                                       |                       | 757                                    | 1,283                                   | 27,186,706               |
| Other investments and loans   | 51,414,775                |                | 1 539 506       | 7 409 965          | 2 850 484          |                    | 9 837 169                           |                                      | 6.196.083                             |                       | 5.791,541                              | 14,787,138                              | 513,590,239              |
| Less Accumulated depreciation   | 145,858,721               | 1              | 807,628         | 1,105,406          | 1,382,454          |                    |                                     |                                      |                                       |                       | 2.288                                  |   | 123,966                  |
| Other capital assets less reserves  | 11,002,767                | 1              | 36,936          | 107,586            | 152,420            |                    |                                     |                                      | 296                                   |                       | 353,                                   |   | 8,334,                   |
| Accounts and notes payable  | 52,578,971                |                | 528,032         | 195,278            | 770,599            | 1,109,666          |                                     |                                      | 720                                   |                       | 958                                    |   |                          |
| Other current listinges  Mortgages notes and bonds payable in one year or more        | 204.786.763               |                | 391,099         | 726,416            | 870,610            | 1,217,708          |                                     |                                      | 2,350                                 |                       | 2,276.                                 |   | 184,007                  |
| Net worth   | 241,160,442               |                | 269,505         | 778,879            | 992,855            | 1,298,457          |                                     |                                      |                                       |                       | 2,488,342                              | 5,584,809                               | 220,325,                 |
| Cost of property used for investment credit   | 67,580,306                |                | 248,756         | 490,525            | 4/9,606            | 674,939            |                                     |                                      |                                       |                       | 9 8 8 9 0                              |   | 283.356                  |
| Total receipts Business receipts  | 360,687,424               |                | 6.021,269       | 7,316,264          | 6,116,671          | 8,149,361          |                                     | 6,678                                |                                       |                       | 8,540                                  | 11,955,                                 | 273,867,252              |
| Cost of sales and operations  | 227,211,452               |                | 4.082.078       | 4,507,386          | 3,860,588          | 5,454,103          |                                     | 4,507                                |                                       |                       | 2                                      | 7,835                                   | 169,943,147              |
| Taxes paid  | 18,142,886                | 35,151         | 60,762          | 91,549             | 103,405            | 139,520            | 367,355                             | 173,667                              | 226,338                               | 189,070               | 231                                    | 593,                                    | 15,931,259               |
| Depreciation  | 30,287,913                | 36,143         | 191,162         | 269,906            | 283,561            | 387,758            |                                     |                                      |                                       |                       | 416                                    | 859                                     | 25,830,228               |
| Pension, profit-sharing, stock bonus, and annuity plans                               | 6,407,293                 | 6.455          | 9,329           | 41,868             | 27,230             | 55,557             |                                     | 57,553                               |                                       | 54,568                |  |   | 5,644,871                |
| Employee benefit programs<br>Not income (loss deficit)                                | 3,383,937                 |                | 7,131           | 161.676            | 186,936            | 281.769            |                                     |                                      |                                       | 359                   | 450                                    | 664                                     | 17,266,314               |
| Net income  | 23,305,319                |                | 197,568         | 276,170            | 272,856            | 385,330            |                                     |                                      | 593                                   |                       | 467                                    |   | 18,452,161               |
| Income subject to tax   | 22,090,821                |                | 98.778          | 172,543            | 58.349             | 316,857            |                                     |                                      | 251                                   | 161                   |  | 368                                     | 8,676,412                |
| income tax, total Additional tax for tax preferences                                  | 17,604                    |                | 1               |                    | 5                  | 98.                |                                     |                                      |                                       |                       |  |   | 15,336                   |
| Foreign tax credit  | 222.436                   |                | 1 3             | 16                 | *481               | •                  | 1503                                | 342                                  | 1,026                                 | 295                   | 3,971                                  | 5,583                                   | 209,230                  |
| Investment credit<br>Nonrefundable energy credit before limitation                    | 1,055,97                  | 2,840          | 0,840           | 2/6,01             | 1,100              |                    | Ž                                   |                                      |                                       | ,<br>1                | 9                                      | -                                       |                          |
| Work incentive (WIN) credit   | 463                       | 18             | *244            | I                  | 12                 |                    | ç                                   |                                      |                                       | 4                     |  |   | 11 569                   |
| Jobs credit<br>Distributions to stockholders except in own stock                      | 13,666,472                | 17,811         | 29,401          | 19.876             | 31,265             | 31,111             | 83,293                              | 42,835                               | 110,269                               | 77,511                | 107                                    | 361                                     |                          |
| Experience of table See teat to "Evalenation of Terms" and "Description of the Sample | notonosed. pue            | of the Sample  | and Limitations | of the Data"       |                    |                    |                                     |                                      |                                       |                       |  |   |                          |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

RETURNS OF ACTIVE CORPORATIONS

Table 1.6—Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets—Continued

[All figures are estimates based on samples

| Industrial division, item Wholesale and Retall Trade struins accounts receivable, net.        | of active                | Zero              | \$1               | \$100,000  | \$250,000   | \$500,000   |                     | \$5,000,000  | \$10,000,000 | \$25,000,000<br>under | \$50,000,000  | \$100,000,000 | 6250 000 000            |
|---|--------------------------|-------------------|-------------------|------------|-------------|-------------|---------------------|--------------|--------------|-----------------------|---------------|---------------|-------------------------|
| Wholesale and Retail Trade Number of returns Total assets and accounts recewable, net.        |                          | sessels           | C100 000          | 6250.000   | CCOO OOO    | £1 000 000  | ander<br>es ono non | 000 000 013  | ander ooo    | 00000000              | under         | under         | or more                 |
| Wholesale and Retail Trade Number of returns Total assets Notes and accounts receivable, net. | 6                        | 6                 | (3)               | (4)        | (5)         | 91,000,000  | 000,000,00          | \$10,000,000 | 000'000'62%  | \$50,000,000          | \$100,000,000 | \$250,000,000 | (13)                    |
| Number of returns Total assets Notes and accounts receivable, net.                            |                          |                   |                   |            |             |             |                     |              |              |                       |               | (3.)          | (61)                    |
| Total assets Notes and accounts receivable, net.  | 721,443                  | 17,602            | 330,966           | 162,030    |             | 59,044      |                     |              |              |                       |               |               |                         |
| and accounts accounts, not  | 127 457 934              | 1 1               | 13,438,324        | 26,393,112 |             | 41,555,157  |                     |              |              |                       |               |               |                         |
| Inventones  | 135                      | 1                 | 4,505,693         | 9,071,255  |             | 16.644,816  |                     |              |              | 7,121,                |               |               |                         |
| Cash, Government obligations, and other current assets Other investments and loans            | 46,991,932               | 1 1               | 2,295,961         | 4,155,142  |             | 4,797,651   |                     |              |              | 2,165                 |               |               |                         |
| Depreciable assets  |                          |                   | 6,042,137         | 9.968,129  | 10,640,101  | 12,086,953  | 26,494,324          | 9,760,981    | 8,762,372    | 6,342,627             | 6,911,519     | 10,710,924    | 37,483,231              |
| Cless Accumulated depreciation Other capital assets less reserves                             | 59,188,223               | 1 1               | 314 071           | 4,477,237  |             | 5,494,820   |                     |              |              |                       |               |               |                         |
| Accounts and notes payable  | 177,767,156              |                   | 4,179,730         | 7.795,248  |             | 16,234,648  |                     |              |              |                       |               |               |                         |
| navable to one year or more   | 71 427 941               | 11                | 1,080,041         | 1.920,810  |             | 3,019,387   | 7,756,244           | 2,726,080    |              | 1,989,676             | 2,331,235     | 3,353,168     | 11,653,770              |
|   | 172,397,596              | 1                 | 3,007,922         | 9.469,333  |             | 15,002,297  |                     |              |              |                       |               |               |                         |
| rty used for investment credit  | 17,774,773               | 98,904            | 839,687           | 1,391,072  |             |             |                     | •            |              |                       |               |               |                         |
| lotal recepts. Business recepts   | 1,461,404,863            | 8,307,489         | 60,895,779        | 88,482,744 | 106,691,801 |             |                     |              |              |                       |               |               | 296,555,349             |
| operations  | 1,134,768,864            | 6,245,902         | 40,855,198        | 60,722,761 | 80,031,568  | 109,842,998 |                     | 88,096,617   |              | 49,463,292            |               | 65,231,033    | 232,537,437             |
| Taxes paid  | 19,782,132               | 127,809           | 1,326,460         | 1,833,995  | 1,786,294   |             |                     |              |              |                       |               |               | 3,609,558               |
| Depreciation.   | 13,268,846               | 92,598            | 730,943           | 1,037,058  | 1,035,489   |             |                     |              |              |                       |               |               | 2,817,068               |
| Pension, profit-sharing, stock bonus, and annuity plans                                       | 4,415,214                | 12,490            | 148,147           | 218,778    | 335,468     |             |                     |              |              |                       |               |               | 1,167,050               |
| Employee benefit programs.  | 3,182,625                | 11,026<br>142,308 | 99,050            | 160,612    | 216,967     | 0           | 656,898             |              |              |                       | c             |               | 847,687                 |
| Net income  | 41,432,239               | 352,738           | 1,613,091         | 2,614,937  | 2,917,070   | 3,398       | 8,334,579           | u m          |              |                       | <b>v</b> ~    | • • •         | 8,854,749               |
| Income subject to tax   | 30,594,403               | 252,179           | 797,828           | 1,798,318  | 2,152,768   | 2,627       | 6,678,899           | 2,385        |              | 1,472,680             |               |               | 6,836,231               |
| Additional tax for tax preferences  | 6,534                    | 10,103            | .366              | *501       | 4.          | 64.0        | 788                 |              | -            | 674                   |               |               | 3,192,151               |
| Foreign tax credit.   | 594,197                  | 1,665             |                   | 1          | .535        | *48         | 4,948               | 14           | 6            | 13,117                | 23            | 8,349         | 517,883                 |
| Investment credit Noncelundable energy credit before immation                                 | 1,087,793                | 10.047            | 28.247            | 55,904     | 66,196      | 83,613      | 200,742             | 72,189       | 71,297       | 54,505                |               | 73,053        | 315,670                 |
| Work incentive (WIN) credit   | 3,378                    | •                 | 137               | 137        | •208        | 778         | 422                 | 1,222        |              | 101                   |               | 55            | 203                     |
| Jobs credit Distributions to stockholders except in own stock                                 | 860,923                  | 178.372           | 44,328<br>383,133 | 91,962     | 117,684     | 126,298     | 289,580             | 79,460       | 54,644       | 22,899                | 14,471        | 9,625         | 2327420                 |
|   |                          |                   | -                 | -          |             |             |                     |              |              |                       |               |               |                         |
| Finance, Insurance, and Real Estate   |                          |                   |                   |            |             |             |                     |              |              |                       |               |               |                         |
| eturns.   | 454,301                  | 23,066            | 220,037           | 88,569     | 47,091      | 27,639      |                     |              |              |                       |               |               |                         |
| accounts receivable, net.   | 996,610,016              | 1 1               | 792,608           | 1,718,829  | 2,252,175   | 2,904,656   | 8,628,906           | 13,066,065   | 50,976,351   |                       | 54,386,485    | 55,210,911    | 747,721,122             |
| Inventones  | 6,195,753                | 1                 | 68,163            | 122,985    | 235,664     | 333,132     |                     |              |              |                       |               |               |                         |
| obagations, and other current assets and loans  | 1,285,415,357            | 1 1               | 1,064,384         | 2,356,372  | 3,139,311   | 3,421,190   |                     |              |              | 50,425,358            |               |               |                         |
|   | 125,555,463              | 11                | 4,308,699         | 7,207,421  | 9,639,337   | 9,812,216   |                     |              |              |                       |               |               |                         |
|   | 29,490,557               | 1                 | 1,362,366         | 2.621,151  | 2.795,612   | 3.096,322   |                     |              |              |                       |               |               |                         |
| )   | 206,817,804              | 1                 | 1,291,563         | 2,249,239  | 2,927,664   | 3,622,696   |                     |              |              |                       |               |               | 142,383,678             |
| in one year or more   | 183,378,965              | 1 1               | 1,889,944         | 3,694,900  | 4,568,503   | 6,202,651   |                     |              |              |                       |               |               | 107,914,649             |
| -   | 365,539,650<br>9,632,978 | 55.474            | 2,441,518         | 5,543,238  | 6,355,796   | 6,282,127   |                     |              | 20,159,813   | 20,096,403            | 23,020,380    | 35,817,610    |                         |
| Total receipts  | 474,690,489              | 7,436,813         | 9,681,920         | 7,429,357  | 7,019,251   | 6,605,199   |                     |              |              |                       |               |               |                         |
| Business receipts   | 234,578,853              | 1,138,747         | 8,082,902         | 5,133,992  | 4,395,544   | 3,872,230   |                     |              |              | 6,683,862             |               |               | 162,572,538             |
| Taxes paid  | 12,338,847               | 193,902           | 392,391           | 449,645    | 468,404     | 437,975     |                     |              |              |                       |               |               | 6,895,723               |
| Interest paid<br>Pepreciation   | 118,850,328              | 5,071,747         | 210,262           | 386,768    | 507,376     | 637,903     | 1,699,867           | 1,374,223    | 4,469,182    |                       |               | 11,373,327    | 79,199,383<br>5,188,218 |
| Pension, profit-sharing, stock bonus, and annuity plans                                       | 3,899,204                | 17,071            | 46,249            | 75,945     | 87,976      | 80,684      |                     |              |              |                       |               |               | 2,772,671               |
| Employee benefit programs   | 1,689,368                | 13,109            | 28,862            | 33,564     | 27,267      | 31,128      | 53,181              |              | ,            |                       |               |               | 1,105,829               |
| Net income  | 38,585,831               | 399,644           | 881,973           | 1,069,553  | 1,060,736   | 965,400     | 2,058,410           |              | - (3)        | ·                     |               | 3,260,943     | 22,091,903              |
| Income subject to tax   | 26,968,842               | 235,259           | 449,343<br>99.268 | 758,703    | 777,371     | 723,821     | 1,417,246           |              | -            | •                     | 1,324,982     |               | 16,217,712              |
| Additional tax for tax preferences  | 121,184                  | 2,566             | 992,              | 112        | •588        | 1,381       | 3,152               | 1,817        | 9            | 9,130                 |               | 22,           | 59,102                  |
| Foreign tax credit  | 1,103,998                | 5,303             | *228              | •131       | .50         | 102         | 1,986               |              |              |                       | + 6           | 8,967         | 1,068,916               |
| Investment credit Norrefundable energy credit before limitation.                              | 393                      | ()                | 8,162             | 199'6      | 9,126       | 9,409       | 20,391              | 9,484        | 21,487       | 22,045                | 22,365        | 35,027        | 526,654                 |
| Work incentive (WIN) credit   | 1,094                    | 1,170             | 11.358            | 1 605 8    | 13 200      | 9 084       | 9.                  | 8 989        | 20           | 21.448                | 21            | 22.541        | 345                     |
| Distributions to stockholders except in own stock   | 13.599,824               | 326,717           | 375,134           | 205,256    | 212,533     | 175,427     | 441,564             | 213,701      | 738,306      | 608,974               | 724,270       | 1,371,359     | 8,206,584               |

Table 1.6 — Selected Balance Sheet, income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets—Continued

|   |                   |                 |                           |                                 |                                 |                                   | Siza of to                          | total assets                         |                                       |                                       |  |   |                          |
|---|-------------------|-----------------|---------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|--|---|--------------------------|
| Industrial division, riem   | of active         | Zero<br>assets  | \$1<br>under<br>\$100,000 | \$100,000<br>under<br>\$250,000 | \$250,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 | \$1,000,000<br>undar<br>\$5,000,000 | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>under<br>\$25,000,000 | \$25,000,000<br>under<br>\$50,000,000 | \$50,000,000<br>under<br>\$100,000,000 | \$100,000,000<br>under<br>\$250,000,000 | \$250,000,000<br>or more |
|   | (3)               | 0               | (3)                       | (4)                             | (5)                             | (8)                               | 6                                   | (8)                                  | (6)                                   | (10)                                  | (11)                                   | (12)                                    | (13)                     |
| Services  |                   |                 |                           |                                 |                                 |                                   |                                     |                                      |                                       |                                       |  |   |                          |
| Number of returns   | 560,016           | 17,502          | 411,645                   | 71,460                          | 29,637                          | 15,546                            |                                     |                                      |                                       |                                       |  |   | 44                       |
| lotal assets Notes and accounts receivable, net.                                      | 22,591,412        |                 | 1,402,679                 | 1,610,468                       | 1,784,465                       | 1,746,348                         |                                     |                                      |                                       |                                       |  |   | 4,865,550                |
| Inventones<br>Cost Government obligations and other pureast passate                   | 6,468,683         | 1 1             | 3 274 254                 | 505,059                         | 509,198                         | 481,476                           |                                     |                                      |                                       |                                       |  |   | 1,694,055                |
| Other investments and loans.  | 16,723,550        | 1               | 1,148,707                 | 1,033,809                       | 797.031                         | 772,192                           |                                     |                                      |                                       |                                       |  |   | 5,320,486                |
| Depreciable assets:<br>Less Accumulated depreciation                                  | 35,061,076        | 1 1             | 9,293,000<br>4,949,613    | 3,874,383                       | 3,150,691                       | 3,218,595                         | 6,841,172                           | 2,175,119                            | 2,095,376                             | 1,126,865                             | 3,791,716                              | 1,340,249                               | 4,811,386                |
| Other capital assets less reserves  | 7,440,605         | 1               | 404,200                   | 733,417                         | 784,442                         | 879,586                           |                                     |                                      |                                       |                                       |  |   | 1,033,815                |
| Accounts end notes payable. Other current liebilities                                 | 16,819,329        | 1 1             | 1,709,907                 | 1,043,462                       | 1,085,124                       | 771,406                           |                                     |                                      |                                       |                                       |  |   | 5,952,343                |
| Mortgages, notes, end bonds payable in one yeer or more                               | 38,078,766        | ı               | 2,074,859                 | 2,521,570                       | 2,728,671                       | 3,254,941                         |                                     |                                      |                                       |                                       |  |   | 7,575,338                |
| Cost of property used for investment credit   | 11,724,420        | 96,785          | 1,521,388                 | 1,094,112                       | 887,464                         | 938,571                           |                                     |                                      |                                       |                                       |  |   | 2,327,004                |
| Total receipts.   | 210,606,073       | 1,457,          | 54,040,707                | 27,676,603                      | 18,571,758                      | 18,491,104                        |                                     |                                      |                                       |                                       |  |   | 19,952,820               |
| Business receipts Cost of sales and operations  | 201,678,049       | 1,280,          | 20,183,248                | 12,191,325                      | 18,104,959                      | 10,535,098                        | 15,830,819                          |                                      |                                       |                                       |  |   | 17,993,047               |
| Taxes paid  | 7,353,972         | 63              | 1,772,462                 | 961,957                         | 712,123                         | 665,307                           | 1,079,161                           |                                      |                                       |                                       |  |   | 634,135                  |
| Interest paid   | 4,752,293         | 0.60            | 302,573                   | 302,106                         | 701.111                         | 383.076                           | 1,621,333                           |                                      |                                       |                                       |  |   | 2.648.646                |
| Pension, profit-shanng, stock bonus, and annuity plans                                | 3.940,704         | 7,              | 2,103,330                 | 675,289                         | 228,575                         | 207,671                           | 257,278                             |                                      |                                       |                                       |  |   | 110,408                  |
| Employee benefit programs   | 1,338,342         | 6,469           | 345,762                   | 167,698                         | 97,788                          | 116,030                           | 162,507                             |                                      |                                       |                                       |  |   | 161,605                  |
| Net income (less deficit) Net income  | 10,994,355        | 161,060         | 1,964,884                 | 1,374,177                       | 947,082                         | 907,185                           | 1,602,378                           |                                      |                                       |                                       |  |   | 1,367,905                |
| Income subject to tax   | 8,589,087         | 86.267          | 1,282,501                 | 1,025,469                       | 690,754                         | 672,342                           | 1,229,699                           |                                      |                                       |                                       |  |   | 1,325,531                |
| Income tax, total Additional tax for tax preferences                                  | 3,190,125         | 33,689          | 272,966                   | 248,119                         | 195,074                         | 231,174                           | 517,572                             |                                      |                                       |                                       |  |   | 1,665                    |
| Foreign tax credit.   | 140,459           | •73             | .328                      | 1,750                           | 06.                             | F                                 | 4,169                               | 10,787                               | 9                                     |                                       |  |   | 58,779                   |
| Investment credit   | 500,305           | 5,752           | 52,345                    | 44,614                          | 41,343                          | 40,369                            | 72,561                              | 23,610                               | 25,900                                | 18,346                                |  | e e                                     | 133,516                  |
| Nonreinndable energy credit before limitation<br>Work incentive (W/N) credit          | 1,087             | 11              | 1 %                       | 130                             | 4                               | .502                              | 400                                 | .24                                  | 67                                    | 35                                    |  | 26                                      | 45                       |
| Jobs credit Distributions to stockholders except in own stock                         | 386,149           | 1,621           | 79,998                    | 62,489<br>93,035                | 57,710<br>85,887                | 61,024                            | 76,303                              | 17,618<br>72,173                     | 13,511<br>89,573                      | 6,926<br>79,113                       | 4,280<br>78,661                        | 1,903                                   | 2,767                    |
| oldenstate of Breakley  |                   |                 |                           |                                 |                                 |                                   |                                     |                                      |                                       |                                       |  |   |                          |
| Number of returns   | 7.110             | :               | 4.221                     | 1,256                           | 691                             | 594                               | 262                                 | 31                                   | :                                     | :                                     | ı                                      | Ĭ                                       | ı                        |
| Total assets  | 2,013,976         | ı               | 165,832                   | 214,859                         | 228                             | 398,633                           | 593,765                             | 196,751                              | •                                     | :                                     | 1                                      | Ī                                       | 1                        |
| Notes and accounts receivable, net.   | 405,626           | 1 (             | 31,342                    | 26,327                          | 19                              | 69,078                            | 127,261                             | 38,030                               | ::                                    | ::                                    | 1 !                                    | 11                                      | 1 1                      |
| Cash, Government obligations, and other current assets                                | 361,903           |                 | 46,322                    | 46,087                          | 38                              | 86,481                            | 104,135                             | 25,123                               | :                                     | :                                     | - [                                    | 1                                       | 1                        |
| Other investments and loans.  | 165,680           | 1 1             | -8,345                    | 10,261                          | ¥ 6                             | 34,102                            | 77,354                              | 14,588                               | ::                                    | : :                                   |  |   | 1 1                      |
| Less. Accumulated depreciation  | 350,719           | I               | 26,405                    | 40,988                          | 58                              | 80,766                            | 94,229                              | 35,552                               |                                       | :                                     | I                                      | ı                                       | 1                        |
| Other capital assets less reserves  | 93,279            | I               | 9,590                     | .6,932                          | -16                             | 11,210                            | 15,129                              | *21,181                              | ::                                    | ::                                    | I                                      | 1                                       | i                        |
| Accounts end notes payable Other current liabilities                                  | 179,371           | H               | 26,607                    | 11,775                          | 9 -                             | 34,597                            | 41,049                              | 17,924                               |                                       | :                                     | 1 1                                    |   | 1 1                      |
| Mortgages, notes, and bonds payable in one year or more                               | 304,814           | Ī               | .28,160                   | *31,717                         | 88                              | 73,723                            | 54,235                              | 41,878                               |                                       | ::                                    | ı                                      | 1                                       | ı                        |
| Cost of property used for investment credit   | 103,786           | 1:              | 8,991                     | 18,407                          | . <del>.</del>                  | 20,088                            | 14,453                              | 13,944                               |                                       | :                                     | 11                                     | ĪĪ                                      | l I                      |
| Total receipts  | 5,616,660         | : :             | 725,353                   | 991,834                         | 516                             | 917,665                           | 1,469,649                           | 515,019                              | ::                                    | ::                                    | 1                                      | I                                       | 1                        |
| Business receipts   | 5,483,247         | ::              | 413.490                   | 794,449                         | 38.50                           | 633.138                           | 1,086,763                           | 492,773<br>366.981                   |                                       | :                                     | 1 1                                    | 1 1                                     | ŧ I                      |
| Taxes paid  | 97,465            | ::              | 17,490                    | 15,776                          |                                 | 16,713                            | 22,941                              | 8.289                                | ::                                    | ::                                    | i                                      | Ī                                       | ł                        |
| Interest paid<br>Depreciation   | 52,457<br>78,445  | ::              | 8,065                     | 12,445                          | 471~                            | 16,602                            | 15,542                              | 11,954                               |                                       | :                                     |  | I I                                     | 11                       |
| Pension, profit-sharing, stock bonus, and annuity plans                               | 50,494            | I               | 23,585                    | 4,587                           | •••                             | 6,112                             | 7.264                               | .2,856                               | :                                     | :                                     | 1                                      | I                                       | 1                        |
| Employee benefit programs   | 17,142            | : :             | *1,455                    | 12,677                          |                                 | 2,233                             | 3,836                               | *3,711<br>22,463                     | • •                                   | ::                                    | 1.1                                    | 1                                       | 1.1                      |
|   | 215,065           | :               | 31,389                    | 28,398                          | ΄ Κ.                            | 38,599                            | 56,966                              | 22,463                               | •                                     | ::                                    | I                                      | 1                                       | 1                        |
| Income subject to tax   | 165,545           | : :             | 20,300                    | 13,006                          | 12,601                          | 32,724                            | 51,325                              | 20,170                               | : :                                   | ::                                    |  |   | 1.1                      |
| Additional tax for tax preferences  | 5                 | ı               | <u> </u>                  | 3                               | ,                               | 6                                 | 1                                   | 1                                    | 1                                     | 1                                     | 1                                      | 1                                       | 1                        |
| Foreign tax credit.   | ()                | 1:              | ١٠.                       | 722.                            | 107.                            | 1001                              | 1 092                               | 1 207                                | ::                                    | ::                                    | 1 1                                    | 11                                      | 1.1                      |
| Nonrefundable energy credit before limitation   | 200,0             | 1               | <del>,</del> 1            | <u> </u>                        | 6 1                             | 760,                              | 7                                   |                                      | I                                     | ı                                     | Ī                                      | 1                                       | 1                        |
| Work incentive (WIN) credit   | 6.063             | 1 1             | 15                        | 267.                            | -516                            | 1086                              | 1 675                               | 1601.                                | 1:                                    | 1:                                    |  | ΙÏ                                      | 1 1                      |
| Distributions to stockholders except in own stock                                     | 16,848            | :               |                           | •6,728                          | *2,063                          | 2,549                             | 2,670                               | 1,140                                |                                       | :                                     | -                                      |   | ı                        |
| Fernmate should be used with caution because of the small number of sample returns on | nber of sample re | sturns on which | o if is based             |                                 |                                 |                                   |                                     |                                      |                                       |                                       |  |   |                          |

Estimate should be used with caution because of the small number of sample returns on which it is based Licentifies asset soft or which data were delated to avoid disclosure of information for specific corporations. Less than \$500 per return. NOTE Detail may not add to total because of rounding See taxt for "Exolanation of Terms" and "Description of the Sample and Limitations of the Data".

Table 1.7 - Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts

| The sequence of the control of the c  | 1010   1844   1010   10   | 25.278<br>25.278<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25.273<br>25   |                                    | 222<br>222<br>222<br>242<br>242<br>244<br>244<br>244<br>244<br>244                                    | 1 1 1   | 8099        | \$1,000,000<br>under<br>\$5,000,000<br>(7)<br>274,043<br>540,472,732 |           | \$10,000,000<br>under<br>under<br>\$50,000,000<br>(9) | \$50,000,000<br>under<br>\$100,000,000<br>(10) | \$100,000,000<br>under<br>\$250,000,000<br>(11)<br>1,838 | <del></del>           | 500,000,000<br>or<br>more<br>(13) |
|---|--|--|------------------------------------|---|---|-------------|--|-----------|---|--|--|-----------------------|-----------------------------------|
| Colored   Colo  | (1) (1) 42,576,779 (1)4,422,008 (1,551,126,400 (1,5   | 25.78<br>22.33.57<br>22.00<br>22.00<br>22.00<br>22.00<br>22.00<br>23.33.33.33.33.33.33.33.33.33.33.33.33.3   | 1!                                 | 222<br>222<br>224<br>224<br>224<br>226<br>226<br>233<br>331<br>333<br>333<br>333<br>333<br>333<br>333 |   | 8099        | \$5,000,000<br>(7)<br>274,043<br>540,472,732                         |           | (9)   | (10)   | (11)<br>(11)<br>1,838                                    | -+                    | (13)                              |
| Column   C  | (1)<br>2,376,77<br>4,552,008<br>4,256,208<br>1,623,302,183<br>1,629,127,716<br>1,686,212,776<br>1,086,212,776<br>1,086,212,776<br>1,096,244<br>1,033,20,885<br>4,335,704,58<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134,75<br>1,134   | 578<br>323<br>323<br>323<br>323<br>323<br>323<br>323<br>323<br>323<br>32   | 1 [                                |   | (5)<br>804,120<br>145,064,587<br>15,065,334<br>17,407,349<br>17,407,549<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,077,899<br>19,  |             | (7)<br>274,043<br>540,472,732  |           |   |  |  | (12)                  | (13)                              |
| Column   C  | 2,376,778 6,014,452,008 15,126,400 145,126,400 145,126,400 16,02,300,183 7,16,86,21,777 16,86,21,777 130,36,807 130,326,907 140,400,508 140,40   | 578<br>3335<br>323<br>323<br>323<br>323<br>323<br>333<br>333<br>333<br>33  |                                    |   | 804,120<br>145,084,587<br>16,085,334<br>17,085,334<br>18,230,755<br>70,447,94<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19,109<br>19 |             |  |           |   |  |  | 749                   |                                   |
| Column   C  | 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 |             |  |           |   |  |  | 740                   |                                   |
| Colored Colo  | 1,511,186,000 40,442,0   | 2525<br>2525<br>2526<br>2526<br>2526<br>2526<br>2526<br>2526   |                                    |   | 25,400,827<br>(16,065,334<br>27,400,827<br>10,247,548<br>30,431,804<br>12,616,326<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880<br>19,047,880   |             |  |           |   |  |  | 433,332,225           | 875<br>2,776,656,345              |
| Column   C  | 1, 42, 652, 820<br>1, 623, 127, 183<br>1, 631, 127, 183<br>1, 103, 286, 937<br>1, 103, 286, 937<br>1, 103, 286, 937<br>1, 103, 286, 937<br>1, 103, 286, 93<br>1, 103, 286<br>1, 444, 766, 619<br>1, 103, 103, 103<br>1, 103  | 25567<br>2523<br>2523<br>2526<br>2526<br>2526<br>2526<br>2526<br>2526  |                                    |   | 16,065,334<br>18,290,755<br>70,447,549<br>30,431,804<br>19,047,804<br>31,092,343<br>31,092,343<br>43,510,492<br>81,55,055<br>81,55,055<br>98,120,493  |             |  |           |   |  |  | 117,234,027           | 728,532,214                       |
| Color   | 1,023,302,183<br>1,692,127,705<br>1,696,212,705<br>130,326,855<br>130,326,855<br>1,444,05,448<br>1,444,05,448<br>1,444,756,665<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,421,507<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431,731<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431<br>1,13,431 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|                                    |   | 18.230,755<br>70.447,549<br>70.447,549<br>31.082,343<br>10.082,343<br>35.899,015<br>43,510,492<br>8,155,055<br>198,015,339<br>198,015,339<br>198,015,339<br>198,015,339<br>198,015,339  |             |  |           |   |  |  | 25,489,142            | 184,770,680                       |
| 1,000,000,000,000,000,000,000,000,000,0   | 1,686,212,705<br>130,320,865<br>130,320,865<br>130,320,865<br>1,84,456,866<br>189,4756,866<br>189,4756,866<br>189,4756,866<br>131,34,21,507<br>192,403,3704,519<br>192,403,3704,519<br>192,403,306<br>192,403,306<br>192,403,405<br>193,403,405<br>193,403,405<br>194,405<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>194,864,45<br>19  | 212<br>212<br>22<br>22<br>22<br>23<br>23<br>23<br>23<br>23<br>23<br>23<br>23<br>23<br>23   |                                    |   | 70,447,549<br>30,431,804<br>31,092,343<br>19,047,880<br>35,899,015<br>43,510,492<br>43,510,492<br>186,015,339<br>186,015,339<br>186,120,449   |             |  |           |   |  |  | 112,328,312           | 676,623,221                       |
| 10,000,000   1,0  | (63) (20) (855) (4) (10) (286) (10) (286) (10) (286) (10) (286) (10) (286) (10) (286) (10) (286) (10) (286) (10) (286) (10) (286) (10) (286) (10) (286   | 2555<br>2500<br>27500<br>27500<br>27500<br>27500<br>27500<br>27500<br>27500<br>27500<br>27500<br>27500   |                                    |   | 30,431,804<br>31,092,343<br>19,047,880<br>35,899,015<br>43,510,492<br>8,155,055<br>186,015,339<br>166,427,559   |             |  |           |   |  |  | 109,561,654           | 1,011,257,801                     |
| 1,000,200,000   1,000,200   | 784,405,907 6. 784,405,244 2. 7835,790,244 2. 7844,756,8656 9. 1,444,76,865 9. 1,434,76 11. 11,1347,507 1. 116,155,070 116,155,070 116,155,070 116,155,070 116,155,070 116,155,070 116,155,070 116,155,070 116,155,070 116,155,070 116,155,070 116,155,070 117,73 117   | 200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200<br>200   |                                    |   | 31,092,343<br>19,047,880<br>35,899,015<br>43,510,492<br>8,155,055<br>186,015,339<br>166,427,559   |             |  |           |   |  |  | 35,894,384            | 358,523,951                       |
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| 1,000,000,000,000,000,000,000,000,000,0   | 780,536,023<br>189,977,489<br>189,977,489<br>1,13,421,507<br>11,13,421,507<br>11,13,421,507<br>11,13,421,507<br>11,13,421,507<br>11,13,421,507<br>12,13,421,507<br>12,13,421,507<br>12,13,421,507<br>12,13,421,721<br>12,13,421,721<br>12,13,421<br>12,13,421<br>12,13,421<br>12,13,421<br>12,13,421<br>12,13,421<br>12,13,421<br>12,13,431<br>12,13,431<br>12,13,431<br>13,13,23,434<br>12,13,23,234<br>12,13,23<br>13,13,23<br>14,13,23<br>16,13,23<br>17,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13,23<br>18,13   | 262<br>262<br>262<br>262<br>263<br>37<br>37<br>39<br>39<br>39<br>39<br>39<br>39<br>39  |                                    |   | 35,899,015<br>43,510,492<br>8,155,055<br>198,015,339<br>186,427,559<br>98,120,449   |             |  |           |   |  |  | 187,583,780           | 837,179,546                       |
| 1411-141-141-141-141-141-141-141-141-14   | 1,444,756,856<br>1,944,756,856<br>4,74,602,615<br>3,113,421,602<br>112,1299,900<br>411,1299,900<br>41,12,1299,900<br>41,12,1299,900<br>41,12,1299,900<br>41,12,1299,900<br>41,12,1299,900<br>41,12,1299,900<br>41,12,1299,900<br>41,12,1299,900<br>41,12,1299,900<br>27,019,019<br>27,019,019<br>27,019,019<br>27,019,019<br>3,019,172<br>61,955<br>12,893,172<br>61,955<br>12,893,172<br>61,955<br>12,893,172<br>61,955<br>12,893,172<br>61,955<br>13,093,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,939,919<br>10,  | 262<br>860<br>860<br>794<br>329<br>339<br>335<br>540<br>129<br>129<br>129  |                                    |   | 43,510,492<br>8,155,055<br>198,015,339<br>166,427,559<br>98,120,449   |             |  |           |   |  |  | 56,611,413            | 424.518,396                       |
| ### 1987     | 4 714 602 61 1 1 1 1 1 2 2 2 2 3 3 1 1 2 2 2 3 3 1 1 2 2 3 3 3 1 1 2 3 3 3 1 1 2 3 3 3 3   | 255<br>255<br>255<br>255<br>255<br>255<br>255<br>255<br>255<br>255   |                                    |   | 198,015,039<br>196,427,559<br>98,120,449  |             |  |           |   |  |  | 12 110 404            | 110.463.461                       |
| 1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,1,  | 4 74 602.517 2.5.7.4.7.4.602.517 2.5.7.4.5.5.7.4.5.6.7.1.6.15.5.0.7.1.6.15.5.0.7.1.6.15.5.0.7.6.7.6.7.6.7.6.7.6.7.6.7.6.7.6.7.6.7  | 255<br>2794<br>2793<br>375<br>2793<br>375<br>277<br>277<br>277<br>277<br>277<br>277<br>277<br>277<br>277   |                                    |   | 166,427,559<br>186,120,449  |             |  |           |   |  |  | 267 962 171           | 2 052 926 719                     |
| 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,  | y plans 3,113,421,507 1,116,15,070 1,116,15,070 1,116,15,070 1,12,29,900 1,12,29,29,29,29,29,29,29,29,29,29,29,29,29   | 792<br>793<br>375<br>375<br>393<br>740<br>740  |                                    |   | 98,120,449  | 169.651.996 |  | 276,515   | 545,989,493   |  |  | 241,434,788           | 1,911,031,112                     |
| 1,000,000   1,00  | 7 pians 192,403,316 171,299,300 171,299,300 171,299,300 171,299,300 171,299,300 171,299,300 171,290 17   | 223<br>375<br>375<br>375<br>375<br>375<br>525<br>740   |                                    |   | 000000  | 106,749,518 |  | 212,463   | 423,807,900   |  |  | 172,786,881           | 1,360,806,847                     |
| ## 17.559 500 600.773 (600.772) (600  | y plans 122,403.316 121,299,900 41,825,415 270,9008 246,867,773 17,886,445 107   | 793<br>375<br>393<br>393<br>129<br>740   |                                    |   | 900,007,0   | 4,888,820   |  | 5,410     | 10,729,618  |  |  | 6,791,094             | 55,912,847                        |
| 17.159.30   10.05.12  | y plans 17299,300<br>11,229,300<br>24,867,71<br>274,519,721<br>274,519,721<br>107,888,445<br>107,888,445<br>107,888,445<br>107,888,445<br>107,888,445<br>107,888,445<br>107,888,445<br>107,888,445<br>107,888,445<br>107,888,445<br>108,972<br>108,972<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108,973<br>108   | 375<br>393<br>393<br>129<br>740  |                                    |   | 4,602,681   | 4.171,070   |  | 11,394    | 28,084,109  |  |  | 7 148 144             | 66 223 221                        |
| 1,000,000   2,45,600   1,000,000   1,000  | 27.09.096<br>27.09.096<br>27.09.096<br>27.45.19,721<br>27.45.19,721<br>27.1984.45<br>34.15.29<br>26.37,629<br>26.37,629<br>26.37,629<br>26.37,629<br>26.37,629<br>26.37,629<br>26.37,629<br>30.39.915<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35<br>61.35 | 540<br>129<br>740  |                                    |   | 2.459.546   | 1.345.944   |  | 1,420     | 2,757,850   |  |  | 2,097,964             | 25,077,007                        |
| 17,456,477   1,681,961   1,771,11   1,775,11   1,775,12   1,775,  | 246 867 473 - 1, 2345 19,721 11, 238 631,773 107,888,445 107,888,445 26,397,629 12,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,172 11,897,173 11,897,1   | 906<br>129<br>525<br>740   |                                    |   | 763,325   | 685,475     |  | 1,034     | 2,107,646   |  |  | 1,644,985             | 15,941,991                        |
| Care     | 228,631,733<br>107,888,445<br>107,888,445<br>2340,519<br>26,337,629<br>12,897,172<br>12,897,172<br>12,897,172<br>13,033,915<br>70,294,349<br>8hing 69,971<br>32,904,622 1,   | 740<br>740   |                                    |   | 6,657,585   | 5,677,590   |  | 10,653    | 25,016,892  |  |  | 13,985,022            | 139,020,912                       |
| Colored   Colo  | 26.357.029<br>340.519<br>340.519<br>26.357.029<br>12.897.172<br>61.955<br>18.469<br>30.3915<br>ck<br>70.294,349<br>8hing<br>69.971<br>32.904.622 1,  | 592,525<br>156,740<br>1.391  | 120,691<br>120,691<br>128<br>8.791 | 283,404<br>646  | 11,1/8,814  | 8,145,194   |  | 0.4.0     | 22,233,330  |  | 14 251 982   | 13 187 633            | 136 019 699                       |
| Color   Colo  | 0,0885,493<br>340,519<br>2,0837,629<br>12,893,172<br>61,955<br>18,499<br>3,083,918<br>68,971<br>8hing 68,971<br>32,904,622 1,  | 136,740  | . 128<br>8.791                     | 646   | 7,277,032   | 1,626,826   | 7 189 993  | 9,828     | 10.306.869  |  | 6.740.326  | 6,257,980             | 64,552,316                        |
| Colon   Colo  | 26,357,629<br>12,897,172<br>18,469<br>3,033,915<br>ck<br>70,294,349<br>8hing 69,971<br>32,904,622 1,   |  | 8,791<br>8,791<br>-                |   | 5.716   | 5,667       | 32,225   | 23        | 53,028  |  | 39,390   | 21,908                | 137,078                           |
| 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1, 1,  | ck 70,294,349 81109 89,971 32,904,622 1,   | 17,656   | 8,791                              | 303   | 1,365   | 3,980       | 45,601   | 23,473    | 209,989   | 209  | 422,437  | 516,306               | 24,906,548                        |
| ## 1979   1970  | ck 70,294,349<br>1033,915<br>70,294,349<br>8hing 69,971<br>32,904,622 1,   | 13,352   |                                    | 33,462  | 296,891   | 269,547     | 826,008  | 362,507   | 801.001   | 362  | 716,428  | 4 525                 | 3/2                               |
| ch 7029439 635118   | 3,093,915<br>ck 70,294,349<br>shing 69,971<br>32,904,622 1,  |  |                                    | 1 808   | 1,110   | 951         | 3,007  | 813       | 2,517   | •  | 523  | 909                   | 8,218                             |
| ### Special control of the special control of  | s to stockholders except in own stock  griculture, Forestry, and Fishing  69,971  52,904,622  1,   |  | 7,015                              | 19,794  | 295,771   | 321.050     | 1,097,485  | 460,425   | 617,543   | 102.   | 8 8  | 36.064                | 84 6                              |
| 22, 204, 622   496, 677   1287, 734   2.246, 625   3.730, 592   744, 922   3.894, 68   396, 024   3.730, 593   3.730, 593   3.759, 400   3.730, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.759, 400   3.750, 593   3.750, 593   3.759, 400   3.750, 593   | ure, Forestry, and Fishing 69,971 32,904,622 1.  |  | 294,827                            | 408,908   | 1,642,779   | 1,021,715   | 3,756,986  | 1,823,982 | 5,470,655   | 2,647,   | 3  | 1,319,303             | 3                                 |
| 2.2996.872  | 69,971   |  | _                                  |   |   |             |  |           |   | :  | •  | :                     | •                                 |
| 32,904,625         3,425,77         3,730,534         2,44,625         3,471,728         1,981,250         2,817,601         1,881,290         341,781         1,881,290         348,468         3,471,328         1,881,270         3,471,728         1,881,7401         3,753,534         3,705,540         3,765,541         3,765,734         3,774,744         3,  | 32,904,622   | 14,881   | 6,494                              | 10,008  | 27,824  | 5,927       |  |           |   |  | 40   |                       | 80 9                              |
| 3 7000 877         3 7000  |  | 1,495,677  | 1,287,734                          | 2.246,625   | 9,222,710   | 3,730,593   |  | -         |   |  | 8,380<br>7,579   | 2,58                  | 5,171                             |
| 1,000,000   1,00  | 3,000.877  | 79,695   | 53.256                             | 96,022  | 578.270   | 410,359     |  |           |   |  | 6,534  | 45                    | 7,738                             |
| 18,476,272   186,681   18,476,272   18,865,181   18,476,272   18,865,181   18,476,272   18,865,181   18,476,272   18,865,181   18,476  | 3,091,091  | 81,591   | 94,276                             | 189,986   | 794,324   | 350,776     |  |           |   |  | 7,643  | 7-                    | 3.058                             |
| Bart Mark Mark Mark Mark Mark Mark Mark Mark  | 3,607,097  | 124,665  | 93,010                             | 200,061   | 811,478   | 350,285     |  |           |   |  | 2.03   | 1.27                  | 1.251                             |
| 1,00,000,000,000,000,000,000,000,000,00   | 18,476,272<br>ad dentectation<br>8,241,990   | 230,043  | 219,083                            | 471,123   | 2,624,208   | 1,108.275   |  |           |   |  | 7,650  | 56                    | 2,160                             |
| 1,000   1,00  | 7,747,213  | 707,235  | 590,103                            | 953,699   | 2,895,680   | 923,876     |  |           |   |  | 4,761  | 9 5                   | 1.976                             |
| 9618740         387,253         42,018         620,652         31,71512         1,704,400         1,705,131         504,650         621,874         624,291         664,291           2.058.17         480,038         477,051         1,100,847         3,000,124         1,500,124         55,148         654,291         664,291           2.058.17         480,038         477,051         1,100,847         3,000,124         1,500,124         57,149         664,291         664,291           2.058.17         480,038         477,051         1,100,847         3,000,124         6,000,575         4,269,000         8,683,006         3,758,686         6,873,765         3,293,017           2.91,222,456         17,143         326,757         4,440,847         2,566,745         6,743,140         3,203,017           2.91,222,456         17,143         328,757         161,113         1,76,98         5,744,141         3,203,017           2.91,222,159         1,26,99         5,766,75         4,769         5,744         13,309         14,752           1,26,92         1,76,99         5,76,71         1,76,98         5,744         13,309         14,752           1,26,92         1,26,92         1,26,92         1,26,40         1,76,40         <  | 6,087,102  | 223,031  | 149,558                            | 236,486   | 1,814,690   | 114 669     |  |           |   |  | 6,082  | 53                    | 2,800                             |
| 10,218,791   408,038   477,051   1,00,847   3,007,082   10,4430   1,500,124   3,500,124   | 9,619,740  | 387,203  | 492,108                            | 620,652   | 3,171,512   | 1,299,462   |  |           |   |  | 1,870  | 43                    | 3,307                             |
| 4,1417,522,456  2,57,459  2,56,450  2,57,40  2,56,450  2,50,40  2  | 10,218,791   | 409,038  | 477,051                            | 1,100,847   | 3,007,082   | 1,074,430   |  |           |   |  | 5,326  | 11                    | 7,802                             |
| 38,222,456  | 2,308,302  | 267.443  | 327.398                            | 997.980   | 6.800.575   | 4.269.003   | æ  | e         | w   |  | 11,985   | 6,15                  | 9/5/6                             |
| 29,140,482 87,042 104,679 418,447 3,40184 2.595,719 1.10,799 1.70,791 9.10,919 9.205,719 1.10,799 1.10,919 9.3095 1.3095 1.30  | 39,222,456   | 131,839  | 236,430                            | 737,888   | 6,245,625   | 3,998,722   | œ ·  | m         | •   |  | 13,017   | 6,03                  | 5,810<br>5,266                    |
| 1,551,660   35,778   38,220   71,411   388,757   16,1131   26,1309   70,411   13,009   72,174   14,000   14,0  | 29,140,482<br>870,132  | 87,042   | 16.799                             | 39,905  | 238,675   | 112,796     | 0  | •         | ,   |  | 13,182   | 10                    | 2,876                             |
| 1650,333  | 1,251,690  | 35.278   | 38,220                             | 71,411  | 358,757   | 161,131     |  |           |   |  | 0.237  | 7                     | 8,421<br>4,269                    |
| 1,000,121   1,000,122   1,000,123   1,00  | 1,650,333  | 48,34 <u>2</u>   | 162                                | 105,999   | 20.718  | 29,785      |  |           |   |  | 4,752  | . m                   | 1,881                             |
| deficit)  | 90,121   | 350  | *414                               | 2,412   | 12,645  | 9,282       |  |           |   |  | 6,050  | n 0                   | 2,162                             |
| tax more removes 1,386,949 22,456 16,971 72,573 372,282 16,553 146,470 111,306 114,305 114,865 11,306 146,470 111,306 114,306 114,305 11,306 114,305 11,306 111,306 114,305 11,306 111  | 1,296,962  | - 63.072<br>51,123   | 59,081                             | 158,500   | 518,317   | 280,056     |  |           |   |  | 1,573  | 6                     | 4,663                             |
| 7 tax preferences 485,580 5,622 3,916 10,674 98,141 4,2,207 100,507 10  | 1,386,949  | 22,456   | 16,971                             | 72.573  | 372,292   | 146,353     |  |           | 146   |  | 1,306  | <b>2</b> 0 <b>4</b> 1 | 8,348<br>2,121                    |
| 13.210  | 485  | 5,622  | 3.916                              | 16,8/4  | 98,141  | 42,201      | 188  |           | 8   |  | 41   |                       |                                   |
| 100,222 5/6 595 5.590 25,043 15,377 27,123 5.07 3,078 15,280 10,782 25,148 15,280 10,782 25,148 15,280 10,782 21,304 21,304 21,304 21,305   | de presences   | 1  | 1 8                                | 100   | 1 60  | 1000        | 100  | a         | 935   |  | 35<br>8 562  | -                     | 3,141                             |
| 31,117 — 5.58   |  | 2/6  | 66G                                | 060.5<br>1  | Z8,043  | 13,8,51     | 13   | 0         | 3   |  | -  |                       | 23                                |
| 231,48 15,280 10,782 22,789 59,820 23,304 33,721 5,141 36,840 21,505 22   | :  | l  | 100                                | l aca.  | 1 55 8  | 4 685       |  | 4         | 3.878   |  | 1,529  |                       | 363                               |
|   | butions to stockholders except in own stock  |  | 10,782                             | 22,795  | 59,820  | 23,304      |  | 5         | 36,840  |  | 1,505  | 2                     | 2.242                             |

RETURNS OF ACTIVE CORPORATIONS

Table 1.7 - Selected Balance Sheet, income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts - Continued

| Multing   |             | \$100,000 | \$500,000 \$1,000,000 |   | \$10,000,000<br>under                   | \$50,000.000  | \$100,000,000        | \$250,000.000 | \$500,000,000           |
|---|-------------|-----------|-----------------------|---|---|---------------|----------------------|---------------|-------------------------|
| (1) (2) (3) (3) (4) (4) (5) (4) (5) (5) (5) (6) (6) (6) (7) (8) (7) (8) (7) (8) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8  |             | -         | ě                     | 100000000000000000000000000000000000000 | 000000000000000000000000000000000000000 | 40000000      | under<br>eaconopopop | _             |                         |
| 97.670.265<br>19.873.645<br>19.873.645<br>19.873.645<br>19.873.845<br>19.83.917<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18.74<br>10.18  | +           | +         | -                     | (6)                                     | 000,000,000                             | \$100,000,000 | \$230,000,000        | +             | more<br>(13)            |
| 97.670.205 1935.171 116.738 19.7670.205 1935.171 116.738 19.7670.205 1935.171 116.738 19.7670.205 1935.171 116.738 19.7670.205 1935.171 116.738 19.7670.205 19.806.205 19.206.205 19.206.205 19.206.205 19.206.205 19.206.205 19.206.205 19.206.205 19.206.205 19.206.205 19.206.205 19.206.20  |             |           |                       |   |   |               |                      |               |                         |
| 9,750,205 1935,171 116,738 1738 1738 19,873,474 116,738 1738 18,400 1355,171 116,738 1738 19,738 19,739 19,  | 814         |           |                       |   |   |               |                      |               | 14                      |
| 14.739,477<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326,607<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20.326<br>20  | 116,738     |           |                       | e                                       |   |               |                      | 10,988        | 46,325,936              |
| 8 833 334 4 41 6 40 355 4 4 6 33 8 4 4 6 4 6 4 6 4 6 4 6 4 6 4 6 4 6 4 6  | *401        |           |                       |   |   |               |                      | 652           | 2.584.294               |
| 20,326,601 40,335 40,335,904 416,440 17,390,319 41,123,139 12,136,319 42,123,139 13,139 43,130,319 43,130,319 44,130 44,1  | 30,347      |           |                       | 7,214 538,272                           |   |               |                      | 789,431       | 3,482,279               |
| 12, 13, 28, 28, 33, 38, 41, 64, 64, 64, 64, 64, 64, 64, 64, 64, 64  | .26,239     |           |                       |   |   |               |                      |               | 12,853,725              |
| 12,134,638 14,223,138 12,238 13,288 14,43,138 12,238 13,288 14,393 12,288 13,288 14,393 12,288 18,38  | 36,288      | 1,128,467 | 1,294,086 3,96        | 3,966,885 2,347,379                     | 5,695,620                               | 1,081,767     | 7,106,050            | 6,209,698     | 18,198,293              |
| 12,134,638 307,291 39,143 20,099,17 144,253 60,057,135 61,052 60,0572,135 61,052 94,706,062 193,014 22,989 42,706,062 193,014 22,989 23,089,79 12,336 23,089,79 12,336 23,089,79 12,336 23,089,79 12,336 23,089,79 12,336 23,089,79 12,336 23,089,79 12,336 23,089,79 12,336 23,089,79 12,336 23,089,79 12,336 23,089,79 12,348 23,089,79 12,246 23,089,79 12,246 24,097 25,094,973 12,246 24,097 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,973 12,246 25,094,995 12,246 25,094,995 12,246 25,094,995 12,246 25,094,995 12,246 25,094,995 12,246 25,094,995 12,246 26,095 27,703,99 26,157 28,096 28,095 28,094,994 12,095 28,095  | 9,984       |           |                       |   |   |               |                      |               | 2,161,302               |
| 20,039,9119 13,384 20,039,9119 14,2523 138 45,057,155 17,164 43,983 6,072,723 13,0692 12,236 22,009 44,569,752 13,0692 12,236 23,009 44,569,752 13,0692 12,336 20,076 3,446,126 10,076 13,256 3,446,126 20,4119 13,256 29,582,966 10,076 23,357 29,582,966 10,076 23,357 29,582,966 10,076 23,367 29,582,966 10,076 23,367 29,447,126 24,413 11,253 29,424,177 28,068 11,552 29,444,139 12,216 12,516 29,459,79 10,04,992 11,239 21,616,124,124 14,216,126 21,616,124 14,216 21,617,126 12,416 21,617,126 12,416 21,617,126 12,416 21,617,126 12,416 21,617,126 12,421 22,617,127 23,617,127 23,617,127 24,417 21,617,127 24,417 24,418,141 21,617,127 28,617 2  | 38,143      |           |                       |   |   |               |                      |               | 3,595,634               |
| 45,057,733 66,952 712,288 94,705,733 66,952 712,288 94,705,733 66,952 712,288 71,095,293  | 3.934       |           |                       |   |   |               |                      |               | 10,410,334              |
| 6.072,733 60.692 1.2286 94,740,602 193.014 37,808 90,538,976 12,3014 37,808 14,808,036 10,974 1325 14,481,124 20,741 2,315 474,138 21,358 16,324 13,858,040 29,604 29,602,862,865 84,443 13,134 29,444,138 12,512,80 12,512,804 134 12,512,804 134 12,512,804 134 12,512,804 134 12,512,804 134 13,835,607 13,4894 12,216 14,4131 14,131 18,735,902 20,544 14,741,804 14,741,804 16,741,804 14,741,804 16,741,804 14,741,804 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124 16,741,804 16,124  | 40.003      |           |                       |   |   |               |                      |               | 5,804,254<br>24,266,088 |
| 94,706,002 193,014 27,906 44,583,509 10,876 15,007 44,583,508 11,007 11,236 11,007 11,236 11,007 11,307 11,308 11,007 11,307 11,307 11,308 11,007 11,307 11,308 11,007 11,309 11,  | 12,288      |           |                       |   |   |               |                      |               | 1,138,437               |
| 90,538.979 12,336 23,076 44,589,376 15,041 18358 1,986,088 10,876 1,927 3,448,124 20,741 2,315 3,438,124 20,743 2,315 29,582,865 16,243 -23,075 29,582,865 16,243 -23,075 29,582,865 16,244 -23,075 29,424,727 29  | 37,808      |           |                       |   |   |               |                      |               | 58,116,742              |
| 4.488.356 15.041 18.388 1.686.080 1.087 1.927 2.186.003 1.087 1.927 3.448.179 1.087 1.927 2.348.179 1.087 1.927 2.348.179 1.087 1.358 2.348.179 1.087 1.358 2.348.179 1.087 1.358 2.348.179 1.087 1.358 2.348.179 1.087 1.358 2.348.179 1.087 1.358 2.348.179 1.087 1.358 2.348.179 1.087 1.358 2.348.179 1.087 1.359 2.348.179 1.087 1.359 2.348.179 1.087 1.359 2.348.179 1.087 1.359 2.348.179 1.087 1.359 2.348.179 1.087 1.359 2.355.577 1.088 1.087 1.359 2.355.577 1.088 1.087 1.359 2.355.577 1.087 1.088 1.087 1.359 2.355.577 1.087 1.087 1.359 2.355.577 1.087 1.087 1.359 2.355.577 1.087 1.087 1.359 2.355.577 1.087 1.087 1.359 2.355.577 1.087 1.087 1.359 2.355.577 1.087 1.087 1.359 2.355.577 1.087 1.087 1.359 2.357.179 1.087 1.08  | 29,070      |           | ις,                   | e.                                      |   |               |                      |               | 56,825,086              |
| 2,196,039 2,196,039 3,448,174 3,448,174 3,448,174 3,448,174 3,13,868 2,944,136 13,837,366 2,944,136 12,532,804 13,837,366 2,344,317 2,345,377 2,345,377 2,345,377 2,345,377 2,345,377 2,345,377 2,345,377 2,345,377 2,345,377 2,447,477 2,44  | 18,358      |           | ന                     | _                                       |   |               |                      |               | 24,175,924              |
| 2,448,174 2,0,741 3,448,174 3,13,689 29,582,865 29,682,865 13,887,808 13,887,808 12,512,804 12,512,804 12,512,804 12,512,804 13,875,802 29,041,807 12,512,804 12,512,804 12,512,804 13,875,802 23,144,173 23,507 24,4131 23,507 24,4131 23,507 24,4131 23,507 25,643,97 25,643,97 25,643,97 25,643,97 25,643,97 25,643,97 25,643,97 25,643,94 26,643,95 27,703 27,703 28,633,94 28,633,9  | 1,927       |           |                       |   |   |               |                      |               | 603 371                 |
| 27,709,582 29,041,186 29,041,86 29,041,86 29,041,86 29,041,86 29,041,86 29,041,87 1387,886 15,042 2,3424 2,344 21,644,973 2,344 21,644,973 2,344 21,644,973 2,344,973   | 2,315       |           |                       |   |   |               |                      |               | 955,442                 |
| 27,709,502 29,502,805 29,602,805 29,602,805 38,607 38,607 38,607 22,194,973 37,738,607 29,014,172 22,604,130 22,194,973 37,738,607 29,014,172 20,144,973 37,738,607 37,738,607 38,738,907 38,738,907 37,738,908 38,608  | £.          |           |                       |   |   |               |                      |               | 181,974                 |
| 29,582,86<br>29,582,80<br>12,512,80<br>23,54<br>23,54<br>23,54<br>23,54<br>24,136<br>21,94,973<br>21,653,155<br>22,653,155<br>23,653,155<br>23,653,155<br>23,653,155<br>23,653,155<br>24,653<br>21,653,155<br>22,653,155<br>23,653,155<br>23,653,155<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>24,653<br>25,72<br>26,131<br>27,72<br>27,72<br>27,72<br>28,653<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73<br>28,73 | 35          |           |                       |   |   |               |                      |               | 99,947                  |
| 29,041,850 77,930 77,686 12,512,804 12,512,804 12,512,804 12,512,804 12,512,804 13,512,804 144,139 2,194,973 12,216 2,194,973 12,216 2,194,973 13,215,904 13,325,507 10,703 14,718,908 18,735,908 18,736,908 18,7  | -4,389      |           |                       | 530,252 239,580                         |   |               |                      |               | 26,086,022              |
| 12512.806 1.287 1.287 1.287 2.3868 1.287 2.384 2  | *3,974      |           |                       |   |   |               |                      |               | 26,021,020              |
| 12,512,864 1,1287 15 2,34,247 593 2,34,247 593 2,34,247 593 2,344,138 1,2409 2,194,973 1,228,086 2,194,973 1,229,086 29,014,172 246,1524 29,014,172 246,1524 29,014,172 246,1524 29,014,172 246,1524 21,653,156 29,144,992 26,157 21,631,148,993 21,735,990 20,544 21,741,849 184,518 37,133 21,735,990 20,544 22,772 286,167 61,017 23,735,990 20,544 24,161,173,189 25,787,40 20,791 17,1959 21,618,796 186,719 21,618,796 186,719 21,618,796 186,719 21,618,796 186,719 21,618,796 186,719 21,618,796 186,719 21,618,796 186,719 21,618,796 186,719 21,618,796 186,799 21,618,796 26,530 21,618,796 26,530 21,618,796 26,530 22,770 87,337 4,702 23,708 7,337 4,702 24,27,708 7,337 4,702 24,27,708 7,337 4,702 24,27,708 7,337 4,702 21,618,796 26,530 24,27,708 7,337 4,702 21,618,796 26,530 22,27,708 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 4,702 21,618,796 7,337 7,702 21,618,796 7,702 21,618,796 7,703 21,618,796 7,  | 1,051       |           |                       |   |   |               |                      | 210           | 12,469,933              |
| 234,2804 15,047   | 'n.         | 2,063     |                       |   |   |               |                      | 4,00          | 15,575                  |
| 2.334   | _<br>ا<br>و | 5,419     |                       | 35,709 16,858                           |   | 9,440         | _                    | 21,647        | 46,079                  |
| 2,194,973 1,216 -636 2,194,973 1,216 -636 105,545,977 1914,994 15,524 29,014,179 246,192 108,844 29,014,179 246,192 108,844 29,014,179 246,192 108,844 21,653,193 475,990 205,446 115,717,242 404,950 17,399 25,787,440 44,950 205,446 115,717,149 115,744 216,187,96 445,162 244,131 14,741,849 184,516 27,139 25,787,440 44,950 17,399 21,618,796 26,570 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 26,010,276,289 26,370 15,394 27,708 7,397 47,702 27,708 7,397 47,702 27,708 7,397 47,702 28,7708 7,397 47,702 28,7708 7,397 47,702 28,7708 7,397 47,702 28,7708 7,397 47,702 28,7708 7,397 47,702 28,7708 7,397 47,702 28,7708 7,397 47,702 28,7708 7,397 47,702 28,7708 7,397 47,702 28,937,104 7,377 47,702  |             | 1         |                       |   |   |               | _                    |               | 1,886                   |
| 2, 194, 973 12, 216 15, 524 10  | ī           | 1 9 7     |                       | 939                                     |   |               |                      | 9 00          | 17                      |
| 228.657 28.086 15.524 105.28.657 28.086 15.524 29.014,127 246,125 29.014,127 246,127 246,127 246,127 246,127 246,127 246,127 245,127 246,127 247,127 246,127 247,127 246,127 247,127 2  | .636        | 78,006    | 41,054 7              | 74,568 31,669                           | 125,093                                 | 75,996        | 206,730              | 161,264       | 1,383,364               |
| 228.657 28.086 15.524 10.54.54 10.55.24 10.55.24 10.55.45.997 10.14.894 10.57.14 10.  |             |           |                       |   |   |               |                      | :             | :                       |
| 105,545,997 106,545,997 107,14  | 15.524      |           |                       |   |   |               |                      |               | 8                       |
| 29,014,127  | 590,049     |           |                       |   |   | (,)           |                      |               | 000                     |
| 21.653.139 476,713<br>21.653.139 476,713<br>37.721.786 266,157 61,077<br>37.721.786 266,157 61,077<br>37.721.786 266,157 61,077<br>37.721.786 266,157 61,077<br>37.789.390 206,840 17,085<br>37.789.390 84,518 37,133<br>37.789.390 61,749 62,201<br>25.787.440 61,749 62,201<br>25.787.440 61,749 62,201<br>25.787.440 61,749 62,201<br>25.787.440 61,749 62,201<br>25.787.440 61,749 62,201<br>25.787.440 61,749 62,201<br>25.787.441 661,086<br>27.701 19,672 26,168<br>27.701 10,66<br>38.603.762 26,304<br>38.603.762 26,304<br>38.603.763 62,304<br>38.603.763 62,304<br>26.700 62,706<br>27.701 10,65<br>27.702 62,304<br>28.701 10,65<br>28.701 10,65<br>28.701 10,65<br>38.803.763 62,304<br>28.701 10,65<br>38.803.763 62,304<br>28.701 10,65<br>38.803.763 7337 4,702<br>38.803.703 7,337 7,703<br>38.803.703 7,337 7,703 7,703  | 108.844     |           |                       |   |   | -             |                      |               | 609                     |
| 9,425,092 266,157 61,077 372,728 425,162 244,131 3735,990 205,460 112,633 37,799,390 41,421,446 14,741,441,649 14,741,441,441,441,441,441,441,441,441,4   | 147 530     |           |                       |   |   |               |                      |               | 144                     |
| 37,721,785<br>4,382,772<br>4,382,778,398<br>16,378,398<br>16,377,243<br>16,377,243<br>16,377,243<br>16,377,244<br>17,1491,603<br>17,1491,603<br>17,1491,603<br>17,1491,603<br>17,1491,603<br>17,1491,603<br>17,1491,603<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>18,538<br>1  | 61,017      | 825,597   |                       | 1,741,448 832,315                       | 5 1,499,924                             |               | 959,022              | 2,010,490     | 490                     |
| 14.343-390  | 244,131     |           |                       |   |   | 1,119,840     |                      |               | .272                    |
| 37,799,380 647,544 212,446 14,141,849 184,518 37,133 15,217,242 404,656 65,201 25,187,446 41,749 41,471,849 41,741,849 41,479 41,471,849 41,471,849 41,470 41,479 41,479 41,479 41,470 4  | 24.053      |           |                       |   |   |               |                      |               | 586                     |
| 14,714,049 184,518 37,133 15,277,242 10,050 65,201 25,707,440 -37,791 171,959 25,201 2  | 212,446     |           |                       |   |   |               |                      |               | 926                     |
| 25,777, 242 404,090 155,201 155,77,242 25,787,440 27,159 171,1399 25,394,394 171,1399 25,394,394 171,1399 25,394,394 171,1399 25,394 171,1399 27,159 171,1399 27,159 171,1399 27,159 171,1399 27,159 171,1399 27,1399   | 37,133      |           |                       |   |   |               |                      |               | (893                    |
| 5.994,394 61,749 29,321 211,6118.796 68,749 69,321 211,491,623 98,638 2.560,694 28,672 2.560,694 28,736 3.603,768 28,736 3.603,768 28,736 3.603,768 28,736 3.603,768 28,736 3.603,768 28,736 3.603,768 28,736 3.603,768 28,737 3.603,768 28,737 3.737 4,702 3.737 4,702 3.737 4,702 3.737 4,702 3.737 4,702 3.737 4,702 3.737 4,702 3.737 4,702 3.737 4,703 3.737 4,703 3.737 4,703 3.737 4,703 3.737 4,703 3.737 4,703 3.737 4,703 3.737 4,703 3.737 4,703 3.737 4,703 3.737 4,703   | 65,201      |           |                       |   |   |               |                      |               | 434                     |
| 216,710,160 297,153 624,895 211,714,811,600 86,688 2,680,1002 2,680,1002 2,680,1002 3,803,768 3,803,768 8,76,112 8,76,112 8,76,112 8,76,112 8,76,112 8,76,112 8,76,112 8,76,112 8,76,112 8,76,112 8,76,112 8,76,113 8,76,11  | 29,321      |           | 27                    |   |   |               |                      |               | .402                    |
| 21, 618, 796<br>17, 481, 600<br>4, 601, 022<br>4, 601, 022<br>18, 672<br>10, 27, 628<br>876, 12<br>8, 64, 20, 18<br>8, 64, 20, 18<br>8, 64, 20, 18<br>8, 64, 20, 18<br>8, 64, 20, 18<br>16, 64, 20, 18<br>17, 64, 20, 18<br>18, 64, 20, 20<br>18, 64, 20, 20<br>18, 64, 20<br>18  | 624,895     |           | 999                   |   |   |               |                      |               | ,918                    |
| 4,601,025<br>2,626,684<br>2,626,684<br>3,603,768<br>1,027,628<br>1,027,628<br>1,027,628<br>1,027,628<br>1,027,628<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708<br>1,027,708  | 601,086     |           | 455                   |   |   |               |                      |               | ,788                    |
| 2,580,894 28,920 15,394 28,920 1,027,629 28,920 1,027,629 2,995   | 25,168      |           | 328                   |   |   |               |                      |               | .967                    |
| 3,003,769 26,736 26,530<br>1,027,626 846<br>876,172 1,054<br>8,056,377 49,992 41,657<br>6,420,188 26,716 22,834<br>2,427,708 7,337 4,702<br>116,650 (*)   | 15,394      |           | 936                   |   |   |               |                      |               | .914                    |
| 6.420,188 7.337 4.928 4.02 4.02 4.02 4.02 4.02 4.02 4.02 4.02   | 26,530      |           | 924                   |   |   |               |                      |               | 000                     |
| 8,976,227 - 83,373 - 8,926<br>8,420,189 26,77 22,834<br>2,427,708 7,337 4,702<br>116,160 (7) - 1<br>3,570 1,570 1,570 - 1<br>116,160 1,570 1,570 1,570 1,570 1,570  | 846         |           | 328                   |   |   |               |                      |               | 658                     |
| 8,056,979 49,992 41,657<br>6,420,108 7,337 4,702<br>3,209 7,337 4,702<br>116,160 (*) — — — — — — — — — — — — — — — — — — —  | - 6,926     |           |                       |   |   |               |                      | 679,712       | .712                    |
| 2,427,708 7,337 4,702 3,209 7,300 7,307 4,702 1,570 1,570 2,311,104 1,570 3,88  | 41,657      |           | 5 3                   |   |   |               |                      |               | 90/1                    |
| 3.209<br>116,160 (*)  | 4.702       | 151,883   | 174.478 67            | 2,179 326,658                           |   | 82            | 163,594              | 336           | 336,042                 |
| 331,104 1,570 388 2<br>527  | 1           |           |                       |   |   |               |                      | i             | 139                     |
| 527   | 388         | 31.630    | 35.430 100.           | 688                                     |   | 7,668         | 13,917               | 36            | 36,903                  |
|   | 1           | •74       | 151                   | ٠,                                      |   |               |                      |               | · ( '                   |
| 278 - 1   | 1460        | 7         | 2.5                   | 071                                     | ē.                                      | 7             | ^                    |               | 1 035                   |
|   | 4.077       | 80,148    | 47,092                | 888 55                                  | 62,412                                  | 10,420        | 42,933               |               | 629                     |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitatione of the Deta."

RETURNS OF ACTIVE CORPORATIONS

Table 1.7 -- Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts -- Continued

| mot released lenter-deel  |                           |                    |                               |                                |                                 |                                   | 5 5                                 | DUSHIPES FECORDIS                    |                                       |                                       |                      |                        |                      |
|---|---------------------------|--------------------|-------------------------------|--------------------------------|---------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|----------------------|------------------------|----------------------|
| וועלפטרוב מאופטרון  | of active<br>corporations | Under<br>\$25,000' | \$25,000<br>under<br>\$50,000 | \$50,000<br>under<br>\$100,000 | \$100,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 | \$1,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>under<br>\$50,000,000 | \$50,000,000<br>bhou<br>\$100,000,000 | 000,000,001 <b>8</b> | \$250,000,000<br>under | 000,000,000\$        |
|   | ε                         | (3)                | 6                             | €                              | (6)                             | (9)                               | (2)                                 | (8)                                  | (6)                                   | (10)                                  | (11)                 | (12)                   | (13)                 |
| Manufacturing   |                           |                    |                               |                                |                                 |                                   |                                     |                                      |                                       |                                       |                      |                        |                      |
| Number of returns   | 223,471                   | 24                 | 10,329                        | 18,331                         | 71,154                          | 33,560                            |                                     |                                      |                                       |                                       |                      | 280                    | 421                  |
| Total assets Notes and accounts receivable net                                      | 1,308,873,807             | 1,222              | 682,593                       | 136 198                        | 9,554,596                       | 2 785 164                         |                                     |                                      |                                       |                                       | 71,678               | 71,148,444             | 925,996,010          |
| Inventories   | 223,353,223               | 112                | 91,912                        | 125,150                        | 1,654,341                       | 2,269,149                         |                                     |                                      |                                       |                                       | 16.290               | 15,805,002             | 130,906,381          |
| Cash, Government obligations, and other currant assets                              | 118,007,080               | 331,242            | 142,513                       | 167,466                        | 1,594,220                       | 1,700,387                         | 8,788,569                           | 3,743,209                            | 9,519,982                             | 5.298,777                             | 6,878,247            | 6,228,445              | 75,613,024           |
| Depreciable assets  | 662,647,897               | 493.872            | 317,595                       | 490.417                        | 5.396,664                       | 6.074.186                         |                                     |                                      |                                       |                                       | 33.901               | 35.873.526             | 479.283.826          |
| Lass; Accumulated depreciation  | 307,305,415               | 185,229            | 115,151                       | 193,502                        | 2,574,546                       | 3,089,010                         | 13,456,712                          |                                      |                                       |                                       | 15,151               | 15,844,853             | 221,689,357          |
| Other capital assets less reserves  | 47,350,827                | 38,152             | 44,138                        | 48,694                         | 247,897                         | 255,664                           | 1,467,180                           |                                      |                                       |                                       | 2,604                | 2,070,064              | 38,026,762           |
| Other current liabilities   | 137,064,919               | 93,656             | 55,791                        | 85,766                         | 853,945                         | 1,049,580                         | 4,945,355                           |                                      |                                       |                                       | 8,446                | 8,604,256              | 96,378,118           |
| Mortgages, notes, and bonds payable in one year or more                             | 237,682,006               | 168,509            | 169,521                       | 184,791                        | 1,889,669                       | 1,871,046                         | 7.806,289                           |                                      |                                       |                                       | 14,170               | 14,300,957             | 172,376,833          |
| Cost of property used for investment credit   | 595,064,083               | 100.276            | 47,447                        | 108.994                        | 2,969,782                       | 3,964,857                         | 3 411 791                           |                                      |                                       |                                       | 33,993               | 34,666,875             | 417,686,343          |
|   | 1,836,552,260             | 256.101            | 391,329                       | 1,341,438                      | 18.720,525                      | 24.185.634                        | 109.254.461                         |                                      |                                       |                                       |                      | 105 561 364            | 1 167 000 670        |
| ٠.  | 1,773,467,830             | 173,896            | 356,081                       | 1,249,669                      | 18,421,852                      | 23,841,143                        | 107,661,004                         | 84,411,443                           | 156,903,754                           |                                       |                      | 102,084,701            | 1,119,013,425        |
| Cost of sales and operations  | 1,290,204,263             | 140,776            | 218,292                       | 731,714                        | 11,370,594                      | 15,997,033                        | 76,717,875                          | 47.476,753                           | 118,463,878                           |                                       |                      | 73,943,840             | 816,274,677          |
| Interest perd   | 30,915,600                | 13,852             | 14.327                        | 22.681                         | 264,677                         | 299.231                           | 1.314.414                           | 792,135                              | 2,038,493                             |                                       |                      | 1,630,058              | 21,800,891           |
| Depreciation  | 49,059,152                | 37,864             | 24,543                        | 48.776                         | 526,522                         | 551,137                           | 2,272,606                           | 1,192,014                            | 3,137,351                             |                                       |                      | 2,612,809              | 34,480,366           |
| Pension, profit-sharing, etock bonue, and annuity plans                             | 21,535,728                | *485               | 3,051                         | 5,902                          | 56,596                          | 143,482                           | 721,809                             | 429,422                              | 1,068,582                             |                                       | 926,192              | 1,142,388              | 16,428,656           |
| Net income (less deficit)   | 113,518,786               | - 220.564          | - 65.938                      | - 16,099                       | 574,838                         | 928,829                           | 5.051.672                           | 3.395,380                            | 922,367                               |                                       |                      | 8/6/314<br>6.759.606   | 76.391.610           |
| Nat income.   | 120,144,888               | 42,148             | 29,426                        | 93,757                         | 1,092,682                       | 1,260,124                         | 6,013,499                           | 3,911,150                            | 10,195,197                            |                                       |                      | 6,883,030              | 77,948,910           |
| Incoma subject to tax   | 114,374,088               | 20,238             | 13,337                        | 51,930                         | 755,349                         | 996'696                           | 5,247,769                           | 3,551,211                            | 9,546,472                             |                                       |                      | 6,707,096              | 75,424,132           |
| Additional to fee the preferences   | 53,092,051                | 6,910              | 3,456                         | 13,450                         | 177,723                         | 274,227                           | 2.075,971                           | 1,598,539                            | 4,458,319                             | 2,429,563                             | 3,290,718            | 3,168,789              | 35,596,365           |
| Foreign lax credit  | 11.654,365                |                    |                               | 1.                             | ı=                              | 312                               | 5.725                               | 16,380                               | 79.340                                | 91,634                                | 189.253              | 263,980                | 96,080<br>11 007 935 |
| Invastment credit   | 5,175,795                 | 718                | .872                          | 2,697                          | 42,889                          | 52,277                            | 252,138                             | 128,320                              | 315,947                               | 150,636                               | 265,172              | 291,995                | 3,672,134            |
| Nonrefundable anergy credit before limitation                                       | 52,649                    | 1 9                | I                             | 1                              | 1000                            | 310                               | 989                                 | 962                                  | 2,231                                 | 935                                   | 2,750                | 3,935                  | 40,829               |
| Jobs credit   | 956.211                   | .813               | -209                          | 2.024                          | 46.173                          | 71.876                            | 320,000                             |                                      | 236 163                               | 44 787                                | 33 183               | 14 934                 | 7,588                |
| Distributions to stockholders except in own stock                                   | 31,173,451                | 28,985             | .3,443                        | 13,497                         | 100,185                         | 83,728                            | 435,300                             | 313,596                              | 1,120,537                             | 6                                     | 1,371,615            | 1,566,181              | 25,178,432           |
| Transportation and Public Utilities   |                           |                    |                               |                                |                                 |                                   |                                     |                                      |                                       |                                       |                      |                        |                      |
| Number of raturns.  | 92,686                    | 21,070             | 9,885                         | 9,524                          | 29,951                          | 10,574                            | 9,219                               |                                      | 920                                   |                                       |                      | 74                     | 121                  |
| Total assets  | 597,721,008               | 1,966,879          | 688,897                       | 792,846                        | 5.639.540                       | 4,383,082                         | 12,674,149                          | 5,16                                 | 15,677,626                            |                                       |                      | 47,687,474             | 460,803,401          |
| Notes and accounts receivable, net  | 45,208,079                | 180.915            | 67,605                        | 83,638                         | 767.122                         | 734,279                           | 2,237,564                           | 166 230                              | 2,057,740                             | 1,193,668                             |                      | 2,931,787              | 31,473,841           |
| Cash, Government obligations, and other current assets                              | 34,920,895                | 578,523            | 99,196                        | 158,442                        | 843,255                         | 657,508                           | 1,571,942                           | . <b>2</b>                           | 1,694,556                             |                                       |                      | 2,204,803              | 23,709,961           |
| Other investments and loans   | 51,414,775                | 157,313            | 28.290                        | 28,406                         | 404,918                         | 247,161                           | 880,548                             |                                      | 1,803,390                             |                                       |                      | 2,927,098              | 40,878,961           |
| Depreciable assets  | 145 858 721               | 1,096,357          | 582,739                       | 719,861                        | 4,862,140                       | 4,078,218                         | 11,426,741                          |                                      | 13,491,467                            |                                       |                      | 46,424,650             | 443,736,219          |
| Other capital assats less reserves  | 11,002,767                | 48,403             | 24,900                        | 64,716                         | 313,970                         | 187,507                           | 407,118                             |                                      | 523,292                               |                                       |                      | 1,403,952              | 6,553,010            |
| Accounts and notes payable  | 52,578,971                | 271,481            | 126,560                       | 153,190                        | 1,193,417                       | 962,458                           | 2,870,682                           |                                      | 2,455,612                             |                                       |                      | 4,272,338              | 34,563,248           |
| Mortgages, notas, end bonds payable in one yeer or more                             | 204.786.763               | 942.742            | 289.745                       | 309.279                        | 1.697.243                       | 1,314,812                         | 3.930,601                           |                                      | 5,394,318                             |                                       |                      | 4,163,382              | 155 644 008          |
| Net worth   | 241,160,442               | 262,255            | 37,122                        | 226,927                        | 1,688,188                       | 1,381,715                         | 4,226,287                           |                                      | 5,264,035                             | 3,610,050                             |                      | 17,905,846             | 193,079,700          |
| Total recents   | 372 898 491               | 303 496            | 386,060                       | 727 011                        | 7 423 435                       | 7 286 767                         | 061,130,1                           |                                      | 1,532,050                             |                                       |                      | 26,119,280             | 251.056.050          |
| Business receipts   | 360,687,424               | 173,900            | 363,053                       | 694,009                        | 7,135,341                       | 7.605,682                         | 19,867,127                          | 7,677,538                            | 18,202,798                            |                                       |                      | 24,830,379             | 243,361,633          |
| Cost of salas and operations  | 227,211,452               | 70,821             | 168,043                       | 332,413                        | 3,846,947                       | 4,702,849                         | 12,976,029                          | 5,255,211                            | 12,073,273                            |                                       |                      | 16,232,770             | 151,059,026          |
| Interest paid   | 18,142,886                | 45,540             | 22,474                        | 25,184                         | 181,495                         | 131,716                           | 435,302                             | 177,274                              | 559,763                               |                                       |                      | 1,477,804              | 13,773,166           |
| Depreciation  | 30,287,913                | 70,153             | 39,858                        | 59,531                         | 469,755                         | 346,627                           | 1,015,758                           | 342,323                              | 957,716                               |                                       |                      | 2,114,335              | 22,747,242           |
| Pansion, profit-shanng, stock bonus, and annuity plans<br>Employee benefit programs | 3 383 937                 | 579                | 2385                          | 2 966                          | 34 319                          | 35,861                            | 149,185                             | 61,644                               | 177,674                               | 111,105                               |                      | 291,318                | 5,302,800            |
| Net income (legs deficit)   | 21,001,954                | - 108,049          | - 16,103                      | 15,774                         | 308,787                         | 285,587                           | 916,625                             | 332,394                              | 941,170                               |                                       | 1,156,388            | 1,783,813              | 14,830,191           |
| Net income  | 23,305,319                | 39,320             | 30,331                        | 58.237                         | 492,288                         | 364.912                           | 7/9//60,1                           | 4)6,/34                              | 1,104,857                             |                                       |                      | 1,840,123              | 15,904,658           |
| income subject to tax income tax, total.  | 10,394,378                | 7,448              | 2,244                         | 30,084                         | 80,899                          | 95,555                            | 375,269                             | 162,220                              | 456,944                               | 255,824                               | 578,118              | 833,797                | 7,537,524            |
| Additional tax for tax preferences  | 17,604                    | €                  | T                             | ı                              | 116                             | 01.                               | 414                                 | .223                                 | 319                                   |                                       |                      | 1,252                  | 13,748               |
| Invastment credit   | 4,765,971                 | 1,308              | 388                           | 1,764                          | 26,698                          | 33,034                            | 87,752                              | 30,759                               | 3,630<br>89,240                       | 78,065                                | 206,795              | 339,672                | 3,870,495            |
| Nonrafundable anargy credit before limitation.                                      | 1,044                     | 1                  | I                             | 13                             | 1                               | · :                               | 190                                 | 1 :                                  | 48                                    | 1 -                                   | 352                  | Ι"                     | 452                  |
| Jobs credit   | 123,751                   |                    | .818                          | .275                           | 12,031                          | 10,716                            | 41,127                              | 13,814                               | 23,995                                | 4,822                                 | 5,891                | 3,054                  | 6,948                |
| Distributions to atockholders except in own stock                                   | 13.666,472                | .5.710             | *4,183                        | 13,881                         | 64,605                          | 16,729                            | 169,477                             | 48,564                               | 251,484                               |                                       |                      | 1,234,935              | 11,034,232           |

Footnotes at end of teble. See text for "Explanation of Terms" and "Description of the Semple and Limitations of the Data."

RETURNS OF ACTIVE CORPORATIONS

Table 1.7 - Selected Balance Sheet, income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts - Continued

| mot county (contribe)   |                           |                   |                   |                   |                                 |                                   | 250 01 0250                         | SIZE OF DUSTRIESS FOUNDES            |                                       |  |   |   |                             |
|---|---------------------------|-------------------|-------------------|-------------------|---------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|---------------------------------------|--|---|---|-----------------------------|
| ווסופוואן הואפטרון ווסויה   | of ective<br>corporetions | Under<br>\$25,000 | \$25,000<br>under | \$50,000<br>under | \$100,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 | \$1,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>under<br>\$50,000,000 | \$50,000,000<br>under<br>\$100,000,000 | \$100,000,000<br>under<br>\$250,000,000 | \$250,000,000<br>under<br>\$500,000,000 | \$500,000,000<br>or<br>more |
|   | =                         | (6)               | 200               | (4)               | (5)                             | (9)                               | (2)                                 | (8)                                  | (6)                                   | (10)                                   | +-                                      | (12)                                    | (13)                        |
|   |                           | (3)               | 2                 | Ē.                | 5                               | (2)                               |                                     | ĺ.                                   |                                       |  |   | ĵ.                                      |                             |
| Wholesale and hetali Irade  |                           | 000               | 9,0               | 10                | 274 446                         | 407 200                           |                                     |                                      |                                       |  |   |   | ă                           |
| Number of returns<br>Total access   | 486 146 204               | 2.274.715         | 1.203.593         | 3.336.994         | 29.666.807                      | 27.711.552                        |                                     |                                      |                                       |  |   | 23,837                                  | 122,483,822                 |
| Notes and eccounts receiveble, net  | 127,457,934               | 418,878           | 156,646           | 426,980           | 5,030,508                       | 5,702,034                         |                                     |                                      |                                       |  |   | 5,893,                                  | 35,405,534                  |
| Inventones  | 158,135,586               | 419,943           | 283,797           | 817,282           | 9,780,148                       | 9,935,790                         |                                     |                                      |                                       |  |   | 6,715                                   | 29,710,782                  |
| Cash, Government obligations, and other current assets Other populational page.         | 46,991,932                | 377.814           | 123 578           | 312,785           | 1,833,369                       | 1,652,313                         | 4,609,179                           | 2,458,095                            | 5.289.186                             | 2,440,305                              | 2,263,914                               | 2,650,655                               | 19,491,601                  |
| Operaciable assets  | 145 203 300               | 555.765           | 480.002           | 1.350.400         | 11,115,887                      | 9,161,399                         |                                     |                                      |                                       |  |   | 7,970                                   | 39,640,876                  |
| Less Accumulated depreciation   | 59,188,223                | 156,499           | 165,699           | 495,509           | 4,650,667                       | 4,233,136                         |                                     |                                      |                                       |  |   | 2,889                                   | 14,539,076                  |
| Other capital essets less reserves  | 12,977,265                | 112,833           | 55,735            | 155,032           | 1,198,802                       | 821.497                           |                                     |                                      |                                       |  |   |   | 2,720,074                   |
| Accounts and notes payable  | 001,107,171               | 128 730           | 48 740            | 241 413           | 1 862 099                       | 9,033,023                         |                                     |                                      |                                       |  |   | 2090                                    | 12.394.398                  |
| Under current liabilities  Moragaes notes and bonds payable in one year or more         | 71.427.941                | 445.925           | 288.775           | 787.404           | 5,890,717                       | 4,038,756                         |                                     |                                      |                                       |  |   | 4,399                                   | 22,227,587                  |
| Net worth   | 172,397,596               | 593,218           | 376,927           | 780,911           | 9,600,688                       | 10,411,187                        |                                     |                                      |                                       |  |   | 8,797,                                  | 44,137,333                  |
| Cost of property used for investment credit   | 17,774,773                | 130,837           | 105,714           | 190,642           | 1,508,421                       | 1,172,971                         |                                     |                                      |                                       |  |   |   | 3,773,338                   |
| Total receipts  | 1,461,404,863             | 804,042           | 1,412,185         | 5,395,343         | 70,099,249                      | 76,703,516                        |                                     | •                                    |                                       |  |   | 7                                       | 347,463,357                 |
| Business receipts   | 1,436,428,884             | 516,067           | 1,340,677         | 5,113,813         | 68,693,464                      | 75,504,925                        |                                     | •                                    |                                       | 74,714                                 |   | 2                                       | 341,063,618                 |
| Cost of sales and operations  | 1,134,768,864             | 305,070           | 701,660           | 2,712,986         | 41,462,692                      | 50,580,529                        |                                     | -                                    |                                       |  |   | 27                                      | 279,313,603                 |
| Taxes peid  |                           | 42,701            | 49,678            | 181,705           | 1,810,649                       | 1,552,408                         |                                     |                                      |                                       | 919                                    |   |   | 3,854,938                   |
| Interest paid   | 13,677,333                | 30,339            | 26,680            | 78.482            | //4.869                         | 680,7/3                           |                                     |                                      |                                       |  | 748 752                                 | 655,626                                 | 3,464,111                   |
| Depreciation  | 13.268.846                | 44,492            | 45,522            | 139,702           | 132,091                         | 246,749                           |                                     |                                      |                                       | 180                                    |   |   | 1 269 817                   |
| Pension, prolitishang, stock bortos, and amony pians .  Employee booth programs         | 3 182 625                 |                   | 1 546             | 12.174            | 128.168                         | 176.101                           |                                     |                                      |                                       |  | 178,713                                 | 167                                     | 958,650                     |
| Net income (less deficit)   | 35,759,358                | ,                 | - 78,811          | - 51,509          | 1,435,854                       | 2,040,679                         |                                     |                                      |                                       | 2,166,704                              | 2,641,180                               | 1,930,                                  | 8,093,761                   |
|   | 41,432,239                |                   | 87,020            | 228,936           | 2,689,347                       | 2,687,888                         | 80                                  | ၉                                    | 7,789,                                | 2                                      | 2,790                                   | 2.025,470                               | 8,342,019                   |
| locome subject to tax   | 30.594.403                | 38,598            | 24,119            | 108,531           | 1,532,592                       | 1,815,743                         |                                     |                                      |                                       | _                                      | 1,935,257                               | 1,548,926                               | 7,290,885                   |
| Income tax, total   | 12,479,414                | 6,695             | 5,385             | 24,124            | 338,957                         | 456,640                           | 2,023,452                           | 1,223,970                            | 2,574                                 | 767.                                   |   | 732,316                                 | 3,408,762                   |
| Additional tax for tax preferences  | 6,534                     | 'n                | 1                 | 110               | *436                            | .423                              | 592                                 | 461                                  | 1,030                                 |  | •                                       | 805                                     | 1,114                       |
| Foreign tax credit  | 594,197                   | 1 8               | 8                 | -235              | 6. 0                            | 30.                               | 960'8                               | 2,691                                | 6.5                                   |  | 8,053<br>9,053                          | 50,81                                   | 281,/05                     |
| Investment credit   | 1,087,793                 | EE0.1             | 159               | 3,922             | 43,324                          | 4.0.70                            | 958                                 | 69,727                               | -                                     |  | 2                                       | 200                                     | 947                         |
| Nonretundeble energy credit before limitation   | 4,705                     | 1                 | 1 1               | 1 3               | 144                             | . 00                              | 1 103                               | 135                                  | 1.348                                 |  |   | 24                                      | 239                         |
| lobe godt   | 860.923                   | - 265             | .563              | 3.697             | 64.702                          | 89.994                            | 289,050                             | 136,267                              | 204                                   | 31                                     |   | 9,145                                   | 9,507                       |
| Distributions to stockholders except in own stock                                       | 7,272,502                 | 78,641            | 30,011            | 63,038            | 446,257                         | 375,045                           | 1,185,861                           | 525,878                              | 1,181                                 | 502,216                                | 533,932                                 | 328,010                                 | 2,022,098                   |
|   |                           |                   |                   |                   |                                 |                                   |                                     |                                      |                                       |  |   |   |                             |
| Finance, insurance, and Meal catate   |                           |                   |                   |                   | 0000                            |                                   |                                     |                                      |                                       |  |   | 131                                     | 100                         |
| Number of returns   | 454,301                   |                   | 03.700            | 000,70            | 64 820 514                      |                                   |                                     |                                      |                                       |  | 401.652                                 | 265 928 536                             | 1 196 991 892               |
| Total assets Notes and accounts receivable net  | 996.610.016               | 2.214.451         | 1,117,060         | 1,716,043         | 11,847,808                      | 20,826,130                        | 122,144,733                         | 48,888,594                           | 100,424,167                           | 49,544,725                             | 121,399                                 | 89,475,991                              | 427,010,441                 |
| Inventories   | 6,195,753                 | 242,              | 98,774            | 88,909            | 561,872                         |                                   |                                     |                                      |                                       |  | 157                                     | 86,282                                  | 2,770,709                   |
| Cash, Government obligations, and other current assets                                  | 766,558,059               | 4,126,            | 1,977,040         | 3,040,968         | 12,288,858                      |                                   |                                     |                                      |                                       |  |   | 73.665,032                              | 279,855,795                 |
| Other investments and loans   | 1.285,415,357             | 5,363,            | 2,342,085         | 3,331,200         | 11,326,959                      |                                   |                                     |                                      |                                       |  |   |   |                             |
| Depreciable assets  | 125,555,463               | 5,501,223         | 4,794,042         | 7,353,484         | 19,743,497                      |                                   | 15,8/9,421                          | 1 800 337                            | 14,828,042                            | 1 389 590                              | 1 853 444                               | 1.259                                   | 5.585.316                   |
| Cless Accumulated depreciation  | 29,737,310                |                   | 1 867 812         | 2511976           | 5.357.203                       |                                   |                                     |                                      |                                       |  |   |   |                             |
| Accounts and notes payable  | 206,817,804               | 3,585,260         | 1,433,476         | 2,155,863         | 8,078,928                       |                                   |                                     |                                      |                                       |  |   |   |                             |
| Other current habilities  | 2.046,953,912             |                   | 441,328           | 831,054           | 12,333,326                      |                                   |                                     |                                      |                                       |  |   |   |                             |
| Mortgages, notes, and bonds payable in one year or more                                 | 183,378,965               | 5,752,939         | 2,974,250         | 4,856,171         | 14,438,608                      |                                   |                                     |                                      |                                       |  |   |   |                             |
| Net worth   | 365,539,650               | 102 047           | 4,249,997         | 5,831,429         | 15,600,671                      |                                   |                                     |                                      |                                       |  |   |   |                             |
| Cost of property used to investment crear.  | 3,035,370                 | 1 500 146         | 222.506           | 4 162 178         | 18 430 245                      |                                   |                                     |                                      |                                       |  |   |   |                             |
| Lotal receipts Pusiness receipts  | 234.578.853               | 367,126           | 854,031           | 1,823,996         | 11,419,041                      |                                   | 11,957,202                          |                                      |                                       |  |   |   |                             |
| Cost of sales and operations  | 111,618,648               | 47,               | 118,162           | 252,771           | 2,123,255                       |                                   |                                     |                                      |                                       |  |   |   |                             |
| Taxes paid  | 12,338,847                | 246.              | 246,613           | 352,333           | 1,071,608                       |                                   |                                     |                                      |                                       |  |   |   |                             |
| Interest paid   | 118,850,328               | 409,              | 284,451           | 488,928           | 1.915.428                       |                                   |                                     |                                      |                                       |  |   |   |                             |
| Depreciation  Depreciation and annuty plans   | 3,349,094                 | 1 754             | 1 291             | 19 408            | 191.872                         | 46                                |                                     |                                      |                                       |  |   |   |                             |
| Femiliary, promiser and process of the femiliary prairie.  Finally the benefit programs | 1,689,368                 | 5,352             | 5.228             | 10,719            | 74,932                          |                                   |                                     |                                      |                                       |  |   |   |                             |
| Net income (less deficit)   | 33,873,934                | - 532,703         | 333,730           | 647,190           | 1,849,996                       |                                   |                                     | 1,918,905                            | 5,089,290                             | 2.128.264                              |   | 2,242,918                               | 12,462,062                  |
| Net income  | 38,585,831                | 356,297           | 535,658           | 888,077           | 2,546,983                       | _                                 |                                     |                                      |                                       |  | .,                                      |   |                             |
| Income subject to tax   | 26,968,842                | 257,872           | 363,558           | 607,807           | 1,733,942                       | 824,520                           | 2,676,062                           |                                      | 1470517                               | 1,447                                  | 1,157,623                               | 506                                     | 4.890.086                   |
| income tax, total Additional tax for fax preferences                                    | 121.184                   | 14.930            | (3)               | 297               | 2.427                           | 2.512                             |                                     |                                      | 37                                    | 13                                     |   | 2                                       | 10,452                      |
| Foreign tax credit  | 1,103,998                 | -232              | .128              | • 58              | 790                             | 1,157                             |                                     |                                      | 41                                    | 13,820                                 | 38,056                                  | 59,710                                  | 936,484                     |
| Investment credit   | 695,842                   | <del>-</del>      | 3,168             | 4.774             | 26,447                          | 15,428                            |                                     | 21,066                               | 88                                    | 35                                     | 73                                      | 61,149                                  | 346,243                     |
| Nonrefundable energy credit before limitation   | 393                       | ا<br>3            |                   | 11                | •475                            | 52.                               | 151                                 |                                      | 30,0                                  | non                                    | 9                                       | 72                                      | 212                         |
| Jobs credit   | 204 232                   | 906               | 1,451             | 2,889             | 23,615                          | 15,820                            | 57,465                              |                                      |                                       |  |   | 5.939                                   | 6,037                       |
|   | 13,599,824                | 358,016           | 195,996           | 228,779           | 599,725                         | 343,526                           |                                     |                                      | 2,538                                 | 1.029,                                 | 1,441                                   | 803,276                                 | 3,728,501                   |
| Females as and at takin See tool for "Eurlanding of Torme" and "December of the Semple  | o nothing of the          | the Sample at     | and limitations   | of the Data :     |                                 |                                   | ı                                   |                                      |                                       |  |   |   |                             |

Table 1.7 - Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by industrial Division, by Size of Business Receipts - Continued

|  |                            |           |                   |                   |                    |                    | Size of busi         | Size of business receipts |                       |                       |                        |                        |                     |
|--|----------------------------|-----------|-------------------|-------------------|--------------------|--------------------|----------------------|---------------------------|-----------------------|-----------------------|------------------------|------------------------|---------------------|
| Industriel division, item  | Total returns<br>of ective | Under     | \$25,000<br>under | \$50,000<br>under | \$100,000<br>under | \$500,000<br>under | \$1,000,000<br>under | \$5,000,000<br>under      | \$10,000,000<br>under | \$50,000,000<br>under | \$100,000,000<br>under | \$250,000,000<br>under | \$500,000,000<br>or |
|  |                            | 000,624   | \$50.000          | \$100,000         | \$500,000          | \$1,000,000        | \$5,000,000          | \$10,000,000              | 000,000,0c¢           | (10)                  | -+                     | (12)                   | (13)                |
|  | 3                          | (3)       | (3)               | (4)               | (c)                | (0)                |                      | 2                         | 6                     |                       |                        |                        |                     |
| Services   | 0                          | 900       | 1000              | 00 404            | 224 320            |                    |                      |                           |                       |                       |                        | 29                     | 4                   |
| Number of returns  | 134 379 134                | 5.224.462 | 2.086.409         | 4,777,518         | 22,478,445         |                    |                      |                           |                       |                       | 8.253.202              | 10,268,066             | 14,957,511          |
| Notes and accounts receivable, net   | 22,591,412                 | 517,868   | 178,653           | 478,858           | 2,763,023          |                    |                      |                           |                       |                       | 277                    | 290.638                | 1,435,842           |
| Inventones   | 6,468,683                  | 195.302   | 411 295           | 950.774           | 4,566,825          |                    |                      |                           |                       |                       | 1,265                  | 981,420                | 2,983,621           |
| Cash, Government obligations, and other current assets Other investments and loans | 16,723,550                 | 1,025,518 | 359,625           | 457,647           | 2,154,397          | 994,282            | 1,997,068            | 1,029,457                 | 2,117,133             | 925,268               | 888                    | 1,614,695              | 3.159               |
| Depreciable assets   | 86,863,656                 |           | 1,297,283         | 3,601,835         | 17.262.885         |                    |                      |                           |                       |                       | 1,766                  | 2,072,421              |                     |
| Less. Accumulated depreciation   | 35.061,076                 |           | 163.305           | 388,212           | 1,583,511          |                    |                      |                           |                       |                       | 342,115                | 536.887                |                     |
| Accounts and notes payable   | 28,143,976                 |           | 393,898           | 950,504           | 4,407,969          |                    |                      |                           |                       |                       | 1304                   | 1,414,360              |                     |
| Other current liabilities  | 16,819,329                 |           | 170,071           | 1 252 784         | 6,149,043          |                    |                      |                           |                       |                       | 1,886                  | 3,254,888              |                     |
| Mortgages, notes, and bonds payable in one year or more                            | 38,830,266                 |           | 490,066           | 1,077,717         | 7,378,898          |                    |                      |                           |                       |                       | 2,611                  | 3,523,354              |                     |
| Cost of property used for investment credit  | 11,724,420                 |           | 191,029           | 436,525           | 2,363,749          |                    |                      |                           |                       |                       | 0 405                  |                        |                     |
| Total receipts   | 210,606,073                |           | 2,117,206         | 6,271,325         | 50.991.253         |                    |                      |                           |                       |                       | 8,859                  |                        |                     |
| Business receipts  | 201,678,049                |           | 641.226           | 2,032,887         | 18.744,074         |                    |                      |                           |                       |                       | 5,105                  |                        |                     |
| Cost of sales and operations   | 7,353,972                  |           | 94.617            | 250,461           | 1,816,226          |                    |                      |                           |                       |                       | 280                    |                        |                     |
| t paid   | 4,752,293                  |           | 57,453            | 132,494           | 1 777 640          |                    |                      |                           |                       |                       | 483                    |                        |                     |
| Depreciation,  | 3 940 704                  |           | 22.217            | 100,722           | 1,869,390          |                    |                      |                           |                       |                       | 93                     |                        |                     |
| Employee benefit programs.   | 1,338,342                  |           | 10,962            | 32,568            | 311,558            |                    |                      | 110.842                   |                       |                       | 584,044                | 668.958                |                     |
| Net income (less deficit)  | 7,666,125                  |           | - 14.419          | 48.309<br>377.843 | 7,650,852          |                    |                      |                           |                       |                       | 620                    |                        |                     |
| Net income.  | 10,994,333                 |           | 83.074            | 216.888           | 1,775,145          |                    |                      |                           |                       |                       | 289                    |                        |                     |
| Income subject to tax  | 3.190,125                  | 34.080    | 20,192            | 49,839            | 408,773            | 259,340            | 612,422              | 222,379                   | 471,170               | 159,441               |                        | 311,657                | 364,917             |
| Additional tax for tax preferences   | 4,306                      |           | ١                 | Ī                 | 496                | 159                | 430<br>6 440         | 145                       |                       |                       | 37                     | 16,305                 | 50,389              |
| Foreign tax credit   | 140,459                    | 2,366     | 2 741             | 12.259            | 85 034             | 51.738             | 86,494               | 26,703                    | 53,648                |                       | 33,972                 | 47,440                 | 74,536              |
| Investment credit  | 200,300                    | 0         | 4                 | 1 2 2             | 13                 | 3 1                | 187                  |                           | .53                   |                       |                        | 9 9                    | က                   |
| Work incentive (WIN) credit  | 1,087                      | 1         | 1                 | 1                 | 147                | 128                | 370                  |                           | 35                    | _                     |                        | 1.826                  | 1.093               |
| Jobs credit  | 386,149                    | 127,192   | 1,977             | 6,039<br>47,956   | 208,300            | 89,635             | 224,096              | 124,642                   | 151,507               | 52,994                | 115                    | 153                    | 15                  |
| CISUIDINOUS CO SCOCKLIGUES SACOPT III CAN SCOCK                                    |                            | 11        |                   |                   |                    |                    |                      |                           |                       | •                     | :                      |                        |                     |
| Nature of Business Not Allocable   | ,                          |           | •                 | . 570             |                    |                    |                      |                           |                       |                       | • 2                    | ı                      | ł                   |
| Number of returns.   | 2,013,976                  |           | 42.199            | *60,451           |                    |                    |                      |                           |                       |                       | 77,280                 | 1                      | 1                   |
| Lotal assets Notes and accounts receivable net                                     | 405,626                    | 12        | .8.862            | 1 746             |                    | 32,440             |                      |                           |                       |                       | 10,746<br>25,298       |                        | 1 1                 |
| Inventones   | 469.562                    | ç         | 12.567            | 11,002            |                    |                    |                      |                           |                       |                       | 7,937                  | <u> </u>               | 1                   |
| Cash, Government obligations, and other current assets                             | 165,680                    | 66,710    | 1,296             | 184               |                    |                    |                      | .8,293                    |                       |                       | -5,321                 | 1                      | 1                   |
| Depreciable assets   | 795,195                    | .36       | .934              | *35,836           |                    |                    |                      |                           |                       |                       | 51,6/9                 | ! I                    | 1 1                 |
| Less Accumulated depreciation  | 350,719                    |           | 242               | 3.285             |                    |                    |                      |                           |                       |                       | 2,489                  |                        | 1                   |
| Other capital assets less reserves  Accounts and notes payable                     | 664,379                    | 8         | *25,605           | .22,433           |                    |                    |                      |                           |                       |                       | 30.171                 |                        |                     |
| Other current liabilities  | 179,371                    |           | 11,733            | 1,548             |                    |                    |                      |                           |                       |                       | 9,700                  | ١                      | ı                   |
| Mortgages, notes, and bonds payable in one year or more                            | 701,432                    | 67        | - 3,379           | 16,814            |                    |                    |                      |                           |                       |                       | 27,517                 |                        | 1 1                 |
| Cost of property used for investment credit  | 103,786                    | 6         | .525              | •6,371            |                    |                    |                      |                           | •                     |                       | 695.60                 | -                      | ,                   |
| Total receipts   | 5,616,660                  | 32,653    | 12,711            | 48,924            |                    |                    |                      |                           |                       |                       | 104,856                | 1                      | ı                   |
| Cost of sales and operations   | 4,047,398                  | ů         | 13,185            | 19,840            |                    |                    |                      |                           |                       |                       | *4.984                 | 1 1                    |                     |
| Taxes paid   | 97,485                     |           | 876               | 3,013             |                    |                    |                      |                           |                       |                       | 1,147                  | 1                      | 1                   |
| Interest paid<br>Depreciation  |                            | . 21      | •78               | 6,432             |                    |                    |                      |                           |                       |                       | 3.048                  | 11                     | 1 1                 |
| Pension, profit-shanng, stock bonus, and annuity plans                             |                            |           | 1:                | ا<br>و            |                    |                    |                      |                           |                       |                       | 3,789                  | -                      | 1                   |
| Employee benefit programs.  Net income (less defect)                               |                            |           | 5,940             | 1,895             | 13,147             | 15,086             | 65,103               | 22,006                    | 38,609                |                       | 8,153                  |                        | 1-1                 |
| Net income   | _                          | 8,838     |                   | 1,83,             |                    |                    |                      |                           |                       |                       | .7,373                 | _                      | ı                   |
| Income subject to tax  | 61,168                     | 'n        | -                 | 62.               | 5,147              | .2,353             | 21,851               |                           | 18                    | 5                     | •3,473                 |                        | 11                  |
| Additional tax for tax preferences   |                            |           | 1                 | 1 1               |                    | 11                 |                      | 11                        | ا<br>و                |                       | 1                      |                        | ı                   |
| Foreign tax credit   | 5,882                      |           | e<br>e            | .75               | 407                | .670               | 2,058                | .315                      | 1,168                 | <b>8</b> 0            | 1,187                  | 1                      | ιı                  |
| Nonrefundable energy credit before limitation                                      | _                          | 1         |                   |                   |                    |                    | 11                   | 11                        |                       |                       | 11                     |                        | 1                   |
| Work incentive (WIN) credit  | 8.063                      |           | ΙÍ                |                   | 1,342              | 217.               | 2,016                | . 893                     | .731                  | <del>-</del> u        | .368                   |                        | 1 !                 |
| Distributions to stockholders except in own stock                                  | 16,848                     | *2,274    | 30                |                   | .5,732             |                    |                      |                           |                       |                       |                        |                        |                     |

Estimate should be used with caution because of the small number of sample returns on which it is based
--teamines (a) see cleases for which are averaged and received of information for specific corporations and (b) combined frequencies or amounts which include the data thus deleted from snother size of cleases for expension of reported.
--teamines is set of the compass and response in reported.
--teamines receipts not reported.
--teamines receipts to cleasery statistics for the "Finance, insurence, and real estate" inclustrial division
--teamines receipts to cleasery statistics for the "Finance, insurence, and real estate" inclusion of the Detail.
--teamines receipts are considered to condright see feat for "Explanation of Terms" and "Description of the Sample and Limitations of the Detail.

Table 1.8 - Total Receipts, Net Income, Statutory Special Deductions, Income Tax, Credits, and Taxpayments, by Accounting Period Ended

[All figures are estimates based on samples - money amounts are in thousands of dollars]

|  | Total               | Total returns of          |                       |                          |                       |             |                         | Accounting pe            | period ended          |                          |                    |                   |                 |                     |
|--|---------------------|---------------------------|-----------------------|--------------------------|-----------------------|-------------|-------------------------|--------------------------|-----------------------|--------------------------|--------------------|-------------------|-----------------|---------------------|
| rest   | Mint of the         | active corporations       | 1                     |                          | 1                     | 1000        |                         |                          |                       |                          |                    |                   |                 |                     |
|  | returns             | Amount                    | 1978                  | 1978                     | 1978                  | 1979        | 1978                    | 1679                     | 1979                  | 1979                     | Merch<br>1679      | 1979              | 1679            | June<br>1679        |
|  | (1)                 | (2)                       | (3)                   | (4)                      | (5)                   | (8)         | (1)                     | (6)                      | (6)                   | (10)                     | (11)               | (12)              | (61)            | (14)                |
| Returns With and Without Net Income  |                     |                           |                       |                          |                       |             |                         |                          |                       |                          |                    |                   |                 |                     |
| Number of returns  | 2.376,779           | 1                         | 86,238                | 95,599                   | 214,068               | 123,790     | 75,882                  | 878,483                  | 85.368                | 74.485                   | 174.638            | 93.775            | 97.384          | 278 083             |
| Total recents.  Net income (less deficit)  | 2,287,289 2,358,242 | 4,714,602,615 246,867,473 | 107,526,561 3,487,575 | 112,340,577<br>3,802,272 | 264,474,337 9,516,414 | 163,108,861 | 82,812,347<br>4,174,399 | 2,830,055,031            | 206,089,754 9,727,178 | 100,307,894<br>3,608,855 | 263,021,105        | 4,089             | 3,746,731       | 356,465,189         |
| iotal income tax. Returns With and Without Het Income,   | 1,110,304           | 107,888,445               | 517                   | 270                      | 4,182,757             | 2,547,180   | 1,668,247               | 60,331,847               | 3,020,496             | 1,371,537                | 3,131,367          | 1,578             | 1,458,198       | 5,509,982           |
| Other Than Forms 1120S and 1120 - DISC Number of returns.  | 1.890.892           | ı                         | 70.708                | 78.381                   | 174.303               | 99.835      | 60.298                  | 758516                   | 81 282                | 59.372                   | 141 104            | A77 038           | 78042           | 231 067             |
| Total receipts   |                     | 4,485,833,571             | 99,340,265            | 105,020,564              | Ñ                     | 152,247,911 | 77,108,324              | 2,742,059,963            | 88                    | 92.763.450               | 244.052.905        | 97.673.731        | 282             | 328.871.470         |
| Net income (less deficit)  |                     | 235,116,656               | 3,175                 | 3,529,980                |                       | 5,996,513   | 3,908,369               | 173,875,134              | w                     | 2,612,159                | 8,782,929          | 3,558,854         | 3,222,979       | 8                   |
| Net operating loss deduction   | 259,419             | 9,073,919                 | 217,448               | 265,371                  |                       | 300,056     | 251,391                 | 5,228,282                | 284,833               | 238,825                  | 658,472<br>539,945 | 273,477           | 223,432         | 900,471<br>706,202  |
| 1:   | 102,516             | 6,689,863                 | ₩ <u>.</u>            | 33,295                   |                       | 4,010       | 65,555                  | 5.542,784                |                       | 44,375                   | 118,527            | 44,852            | 41,108          | 194,289<br>4,095    |
| - 1  | 1,082,657           | 239,619,310               | 3,586,836             | 3,774,843                |                       | 5,989,355   | 3,836,048               | 173,646,010              | Ψ                     | 3,332,891                | 7,658,761          | 3,911,722         | 3,656,893       | 13,517,894          |
|  | 1,081,970           | 229,700,069               | 3,486                 | 3,642,489                |                       | 5,809,846   | 3,766,868               | 168,013,715              | Ψ.                    | 3,264,375                | 7,419,463          | 3,732,755         | 3,538,666       | 35                  |
| Income tax, total Normal tax, surtax, end effemetive tax   | 1,109,712           | 107,884,138               | 1,517,972             | 1,570,439                | 4,181,719             | 2,547,180   | 1,666,247               | 60,329,693<br>79,692,040 | 3,020,042             | 1,371,537                | 3,131,397          | 1,578,081         | 1,458,198       | 5,508,634 5,445,037 |
| Tax from recomputing phor-year investment credit  Tax from recomputing phor-year work incentive (WIN)        | 168.799             | 570,927                   | 13                    | 10,638                   |                       | 15,616      | 2,996                   | 374,164                  |                       | 8,023                    | 25,781             | 11,806            | 14,032          | 42,041              |
| Additional fax for tax preferences   | 303                 | 330 832                   | 177                   | (,).                     | 18 168                | 1 8 5       | (,).                    | 38                       | l å                   | .37                      | . :                | 5.0               | (,).            | .53                 |
| Foreign tax credit   | 6,038               | 26,357,629                | 54,581                | 42.586                   | 211,572               | 213,234     | 78.783                  | 25.084                   | 112.041               | - 4                      | 113.302            | 59.182            | 30.338          | 307 774             |
| U.S possessions tax credit investment credit   | 615                 | 12.897.172                | 13,780                | 7,916                    | 26,456                | 14,043      | 89,259                  | 906                      | 14,549                | ₹. E                     | 16.817             | 30,150            | 7,815           | 101.561             |
| Work incentive (WIN) credit  | 5,466               | 18,469                    | 206                   | 188                      | 1.246                 | 365         | 306                     | 13,066                   | 198                   |                          | 355                | 708               | 252             | 1,311               |
| Total income tax after credits?  | 853,694             | 64,382,530                | 1,170,174             | 1,262,563                | 3,249,075             | 1,981,550   | 1,288,165               | 43,089                   | 2,469,607             | 1,065                    | 2,322,644          | 1,207,202         | 1,127,874       | 4,141,052           |
| Other Than Forms 1120S and 1120 - DISC   |                     |                           |                       |                          |                       |             |                         |                          |                       |                          |                    |                   |                 |                     |
| Number of returns  | 1,239,970           | 1                         | 44,861                | 52,301                   | 117,461               | 66,503      | 39,136                  | 474,797                  | 43,054                | 40,371                   | 95,925             | 53,281            | 53,538          | 158,742             |
|  | 1,239,970           | 4,014,593,233             | 83,490,179            | 91,344,999               | 846,474               | 135,171,581 | 68,721,430              | 2,489,073,385            | 175                   | 78,100,381               | 215,882,252        | 63,908,818        | 058             | 290,283,258         |
| Statutory special deductions, total  | 337,900             | 15.499.271                | 250.109               | 297 262                  | 0 5                   | 399 981     | 313 771                 | 186,428,365              |                       | 3,628,485                | 645,580            | 4,299,335         | 4,009,923       | 653                 |
| Net operating loss deduction   | 259,419             | 9,073,919                 | 217,448               | 265,371                  | 589,480               | 300,056     | 251,391                 | 5,228,282                | 284,833               | 238,855                  | 539,945            | 228,625           | 223,432         | 706,202             |
| Western Hemisphere Trada Corporation deduction.  | 477                 | 277,050                   | 868                   | •6,349                   | 3,489                 | 4,010       | 217                     | 245,328                  | 903                   | 42,032                   | 9,501              | 42.928            | 1,875           | 4,095               |
| Income subject to tax, total Net long-term capital gain taxed at attemative rates                            | 1,082,643           | 239,614,557<br>9,919,241  | 3,586,836             | 3,774,843                | 9,816,566             | 5,989,306   | 3,838,048               | 173,641,319              | 6,891                 | 3,332,891                | 7,856,748          | 3,911,722         | 3,656,693       | 13,517,894          |
| Income taxed at normal tax and surtax rates  | 1,081,956           | 229,695,316               | 3,486,630             | 3,642,489                | 9,504,896             | 5,809,597   | 3,766,868               | 166,009,024              | 6,405                 | 3.264,375                | 7,419,450          | 3,732,755         | 3,538,666       | 13,115,189          |
| Normal tax, total Normal tax, surtax, and attemative tax Tay from recommending produces investment produces. | 1,082,643           | 106,970,978               | 1,502,225             | 1,556,723                | 4,133,208             | 2,527,702   | 1,655,571               | 79,689,857               | 3,000,318             | 1,361,740                | 3,094,511          | 1,562,230         | 1,455,261       | 5,445,037           |
| Tax from recomputing prior-year work incentive (WIN)   | 31.5                | 0000                      | (00,3)                | 5                        | 7,100                 | 176,        | 900'/                   | 900,100                  | n<br>-<br>'û          | 000                      | 60, 63             | 6                 | <b>\$</b> 00'1- | 9/4/16              |
| Additional tax for tax preferences   | 10,310              | 303,152                   | 1,767                 | 2,077                    | 17,781                | 3,745       | 4,656                   | 230,786                  |                       | 1,206                    | 10,297             | 3,939             | 2,069           | 23,872              |
| Foreign tax credit U.S possessions tax credit  | 615                 | 1,134,422                 | 13,780                | 42,586                   | 211,572               | 213,234     | 78,763<br>89,259        | 25,084,335               |                       | 49,922                   | 113,302            | 30,150            | 30,336          | 307,774             |
| Investment credit  | 5,486               | 12,897,130                | 194,530               | 171,861                  | 1.246                 | 223,716     | 129,300                 | 10,016,123               |                       | 131,632                  | 371,605            | 153,812           | 177,896         | 584,940             |
|  | 356,898<br>829,564  | 3,093,915                 | 1,169,056             | 1,260,733                | 3,243,108             | 1,960,754   | 1,285,231               | 1,319,873                | 119,065               | 119,282                  | 306,673            | 127,028           | 114,022         | 372,995             |
| Estimated tax payments   | 000                 | 7 400 264                 | 60 744                | 100 101                  |                       | 0.00        | 06 740                  | 000                      | Ī                     |                          |                    |                   |                 | 2001                |
| 1976 estimated tax payments less Astinct of estimated tax navments   | 459,026             | 45,964,305                | 792,717               | 680,590<br>47,674        | 2,291,912             | 1,299,255   | 897,431                 | 31,323,663               | 1,658,729             | 738,555                  | 1.596,239          | 65,537<br>823,160 | 732,776         | 2,929,278           |
| Payments with applications for-  | 1                   |                           |                       |                          |                       | 2           | 2                       |                          | 2                     | 2                        | 200.10             | 0.00              | 2               | 200,50              |
| First extension of filing time<br>Second extension of filing time  | 21,580              | 9,154,634                 | 157,524               | 163,742<br>95,260        | 374,997<br>194,872    | 172,698     | 165,513<br>84,394       | 6,258,156                | 435,655               | 142,958                  | 334.688            | 156,543           | 157,870         | 513,667<br>191,223  |
| Other credits and payments, total <sup>3</sup> Refundable energy credit                                      | 25,327              | 19281                     | 633                   | 009 1                    | 4,363                 | 1,855       | 814                     | 30,399                   | 584                   | 109                      | 1,958              | 967               | 676             | 2,432               |
| Tax due at bme of filing   | 543,358             | 6,374,410                 | 185,717               | 200,058                  | 513,585               | 269,883     | 188,780                 | 3,021,699                | 230,457               | 171,335                  | 424,733            | 238,600           | 210,983         | 718,581             |
| lax overpsyment, total   | 334,888             | 4,616,649                 | 109,352               | 126,656                  | 264,323               | 145,000     | 107,039                 | 13                       | 142,398               | 93,727                   | 257.483            | 129,136           | 103,039         | 366,883             |
| *Estimate should be used with caution because of the small number of sample returns on                       | umber of sam        | ble returns on w          | hich it is besed      |                          |                       |             |                         |                          |                       |                          |                    |                   |                 |                     |

"Estimate should be used with caution because of the small number of sample returns on which it is based
"Upta detect to avoid actionare of information for specific corporations. Deleted data ere included in the appropriate foliates
"Credits full and partyear returns
"Credits include foreign tax, U.S. possessions tax, investment, work incentive (WIN), and jobs credits
"Includes correction tax and by regulated investment companies, credit for tax on speciel fuels, nonhighwey gasoline, and lubricating oil, and refundable energy credit
"Less than \$500 per return
NOTE. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Corporation Returns/1978

### RETURNS OF ACTIVE SMALL BUSINESS CORPORATIONS, FORM 1120S

### Table 1.9 - Baiance Sheets and income Statements, by Industrial Division

|   |                                |  |                      |                         |                         | ndustrial division                  | 1                          |  |                         |   |
|---|--------------------------------|--|----------------------|-------------------------|-------------------------|-------------------------------------|----------------------------|--|-------------------------|---|
| Item  | Alf<br>industrial<br>divisions | Agnculture<br>forestry,<br>and fishing | Mining               | Construction            | Manufacturing           | Transportation and public utilities | Wholesale and retail trade | Finance<br>Insurance<br>and real<br>estate | Services                | Nature of<br>business<br>not<br>allocable |
|   | (1)                            | (2)                                    | (3)                  | (4)                     | (5)                     | (6)                                 | (7)                        | (B)  | (9)                     | (10)                                      |
| Number of returns, total  | 478,679                        | 26,214                                 | 3,033                | 52,916                  | 37,467                  | 19,968                              | 167,711                    | 55,830                                     | 113,759                 | 1,781                                     |
| With net Income   | 277,320                        | 14,299                                 | 1,731                | 33,917                  |                         |                                     | 1                          | 29,789                                     | 60,843                  | 1,761                                     |
| Total essets  | 79,448,133                     | 6,636,884                              | 1,529,271            | 9,561,322               |                         | 3,381,734                           | 28,045,481                 | 8,937,972                                  | 11,763,805              | 277,519                                   |
| Cash  | 7,551,598                      | 375,898                                | 146,109              | 952,293                 |                         | 315,607                             | 2.692,324                  | 914,693                                    | 1 148,505               | 39,491                                    |
| Notes and accounts receivable   | 14,486,988                     | 433,006<br>1,535                       | 338,839<br>1,487     | 2,067,657<br>13,986     | 2 374,377<br>36,038     | 579,778<br>13,124                   | 5,629,184<br>99,250        | 1 561,287<br>20,043                        | 1 478,572               | 24 289<br>*213                            |
| Less Allowance for bad debts  | 16,632,652                     | 673,540                                | 48,629               | 2,513,594               |                         |                                     |                            | 296,433                                    | 34,755<br>488,023       | 64,764                                    |
| Investments in Government obligations   | 300,508                        | *13,605                                |                      | 14,021                  | 27.868                  | 16,080                              | 130,068                    | 92,481                                     | *6,385                  |   |
| United States State end local   | 97,817                         | 6,947                                  | *10                  | 16,570                  |                         | *6,886                              |                            | 11,584                                     | 1,514                   | _   |
| Other current assets  | 4,633,818                      | 185,948                                | 36,062               | 1,081,014               |                         | 155,218                             | 761,453                    | 1,521,437                                  | 549,738                 | 33,679                                    |
| Loans to stockholders  Mortgage and real estate loans                                       | 1,376,178<br>1,214,268         | 128,596<br>85,475                      | 21,631<br>*10,427    | 206,364<br>123,107      | 87,516<br>14,088        | 71,862<br>*1,594                    | 368,680<br>148,594         | 239,408<br>710,521                         | 232,139<br>119,989      | *19,983<br>*472                           |
| Other investments   | 2,621,055                      | 276,482                                | 68,065               | 295,804                 |                         | 90,950                              | 606,075                    | 567 480                                    | 368,040                 | *3,144                                    |
| Depreciable assets Less Accumulated depreciation  | 37,179,238<br>15,764,595       | 4,018,143<br>1,692,106                 | 1,107,147<br>423,503 | 3,151,087<br>1,549,995  | 4,793,968<br>2,436,220  | 2,920,059<br>1,146,693              | 9,699,803<br>4,323,637     | 1,506,995<br>415,078                       | 9,688,451<br>3,745,327  | 93,584<br>32,036                          |
| Depletable assets   | 288,176                        | 58,577                                 | 120,015              | *13,950                 | 22.240                  | *6,328                              | 17,328                     | 29,183                                     | *20 555                 | _   |
| Less Accumulated depletion  Land  | 68,999<br>5,634,430            | 10,027<br>1,987,053                    | 32,895<br>26,500     | *5,551<br>429,973       | *787<br>198,674         | 70,744                              | 6,454<br>675,220           | *1,404<br>1,449,455                        | *11,880<br>775,333      | 21,478                                    |
| Intangible assets (amortizable)   | 1,033,666                      | 18,143                                 | 22,739               | 16,792                  | 113,165                 | 80,517                              | 295,530                    | 47,473                                     | 433,594                 | *3,712                                    |
| Less Accumulated amortization Other assets  | 457,656<br>2,909,621           | 5,928<br>285,068                       | 867<br>41,850        | 5,400<br>252,031        | 38,270<br>386,199       | 25,309<br>175,219                   | 93,624<br>804,832          | 14,956<br>441,023                          | 272,948<br>517,874      | *555<br>5,527                             |
|   | 79,448,133                     | 6,836,884                              | 1,529,271            | 9,561,322               |                         |                                     |                            | 8,937,972                                  | 11,763,805              | 277,519                                   |
| Total liabilities   | 12,545,615                     | 299,193                                | 269.929              | 1,917,923               |                         | 395,067                             | 5,711,842                  | 1,167,008                                  | 1,165,964               | 32,667                                    |
| Mortgages, notes, and bonds payable in less than one  | }                              |  | 200 014              |                         |                         |                                     | 1                          |  |                         |   |
| year<br>Other current liabilities   | 12,710,256<br>6,373,811        | 1,295,137<br>140,754                   | 206,611<br>87,096    | 2,082,486<br>1,139,407  |                         | 450,526<br>237,686                  | 5,083,109<br>1,879,486     | 1,368,222<br>936,379                       | 1 263.619<br>1,062,825  | 38,162<br>6,973                           |
| Loans from stockholders   | 9,281,092                      | 826,239                                | 248,858              | 857,870                 |                         |                                     |                            | 1 161,784                                  | 1,829,114               | 30,552                                    |
| Mortgages, notes, and bonds payable in one year or<br>more                                  | 17,752,924                     | 2,310,212                              | 318,158              | 1,439,436               | 1,288,742               | 1,151,969                           | 4,357,149                  | 2,319,765                                  | 4,496,116               | 71,377                                    |
| Other liabilities   | 2,662,216                      | 221,662                                | 93,264               | 472,988                 | 339 296                 | 129,862                             | 455,323                    | 532,9 <del>6</del> 8                       | 375,927                 | 40.727                                    |
| Capital stock Paid-in or cepital surplus  | 9,239,747<br>3,843,162         | 1,485,739<br>550,355                   | 108,238<br>229,860   | 612,804<br>251,157      |                         | 359 149<br>269 258                  | 3,410,860<br>990,928       | 695,684<br>504,989                         | 1 460,065<br>702,796    | 34,742<br>11,180                          |
| Retained earnings, appropriated   | 393,354                        | 39,509                                 | 21,095               | 31,725                  | 94,280                  | 16,985                              | 128,966                    | 39,627                                     | 18,833                  | *2,334                                    |
| Retained earnings, unappropriated<br>Stockholders' undistributed taxable income previously  | 3,591,166                      | - 63,192                               | 28,832               | 345,841                 | 1,371,986               | 82,695                              | 1,664,904                  | 96,071                                     | 63,441                  | 589                                       |
| taxed   | 1,963,659                      | - 209,877                              | - 79,165             | 503.505                 | 644,776                 | - 178,087                           | 1,794,690                  | - 16,844                                   | - 510,373               | 14,834                                    |
| Less Cost of treasury stock   | 908,667                        | 59,048                                 | *3,506               | 93,820                  |                         | 23,263                              | 359,814                    | 67,680                                     | 164.522                 | *6,617                                    |
| Total receipts  | 194,224,117<br>189,695,182     | 6,732,204                              | 1,958,497            | 22,431,178              |                         |                                     |                            | 6,561,924                                  | 22,447,968              | 620,712                                   |
| Business receipts Interest on Government obligations  | 169,695,182                    | 6,247,841                              | 1,840,774            | 22,166,371              | 22,098,479              | 6,042,529                           | 103,433,844                | 5,332,976                                  | 21,926,046              | 606,323                                   |
| United States<br>State and local  | 33,283<br>7,062                | 5,148<br>*314                          | *956<br>*227         | 1,687<br>1,477          | 4,001                   | 1,218                               | 8,950                      | 6,733                                      | 2 590                   | _   |
| Other interest  | 513,130                        | 28,252                                 | 9,872                | 40,937                  | 1,525<br>62,180         | *526<br>13,308                      | 1,640<br>203,076           | *1,084<br>102,059                          | *269<br>50 <b>2</b> 27  | 3,217                                     |
| Rents<br>Royalties  | 507,8 <b>16</b><br>74,848      | 26,857<br>4,795                        | 8,364<br>11,783      | 30,978<br>111           |                         | 12,509                              |                            | 148,257                                    | 85,756                  | *720                                      |
| Net short-term capital gain reduced by net long-term  | /4,040                         | 4,795                                  | 11,763               | '''                     | 3,383                   | ,5                                  | 5,854                      | 45,146                                     | 3,761                   | _   |
| capital loss  | 28,177                         | 7.076                                  | *80                  | *267                    | •2,397                  | *506                                | 6,249                      | 8,512                                      | 3,089                   |   |
| Net long-term capital gain reduced by net short-term capital loss.                          | 610,019                        | 152,651                                | 10,025               | 26,875                  | 78,824                  | 16 487                              | 107,013                    | 142,538                                    | 74.089                  | *1.317                                    |
| Net gain, noncapital assets   | 828,233                        | 43,194                                 | 21,764               | 35,792                  | 29,271                  | 32,049                              | 57,035                     | 566,261                                    | 42,299                  | *568                                      |
| Dividends received from domestic corporations  Dividends received from foreign corporations | 25,647<br>679                  | 3,317<br>*47                           | 330<br>—             | 1,351<br>*36            | 2,998                   | 192<br>*315                         | 11,272                     | 1 423                                      | 4 763                   | (*) _                                     |
| Other receipts  | 1,900,042                      | 212,512                                | 54,321               | 125,296                 | 127,639                 | 64,683                              | 847,052                    | 204 895                                    | 255,076                 | 8,568                                     |
| Total deductions  | 188,868,315                    | 8,486,391                              | 1,947,387            | 21,864,774              |                         |                                     |                            | 5,829,514                                  | 21,838,884              | 603,526                                   |
| Cost of sales and operations . Compensation of officers                                     | 135,415,481<br>8,763,494       | 4,320.070<br>182,495                   | 1,166,073<br>57,777  | 17,458,489<br>1,050,381 | 15,710,321<br>1 187,545 | 3,739,197<br>313,480                | 79,430,776<br>3,135,538    | 1,447,267<br>766,154                       | 11 671,873<br>2,042,903 | 471,415<br>27,221                         |
| Repairs   | 1,210,226                      | 183,097                                | 37,564               | 131 404                 | 146,318                 | 17 455                              | 396 847                    | 35 917                                     | 259,402                 | 2,222                                     |
| Bad debts Rent paid on business property  | 381,148<br>3,610,500           | 12,167<br>217,851                      | 12,938<br>25,601     | 25,144<br>127,526       |                         | 17,351<br>156,249                   | 185,924<br>1,654 721       | 29 148<br>155 895                          | 49,716<br>999,871       | 908<br>7,431                              |
| Taxes paid  | 4,105,569                      | 147,010                                | 64,106               | 465,345                 |                         | 189,707                             | 1,582,099                  | 168,901                                    | 888,351                 | 10,198                                    |
| Interest paid Contributions or gifts  | 2,490,670<br>51,289            | 269,715<br>1,322                       | 52,294<br>292        | 239,177<br>5,189        | 210,802<br>11,612       | 141,926                             |                            | 234,990<br>5 616                           | 498,681                 | 8,765<br>*30                              |
| Amortization  | 130,672                        | 3.951                                  | 228                  | 4,947                   | 6,445                   | 1,185<br>2,942                      | 19,016<br>12,977           | 4,349                                      | 7,026<br>94 721         | *112                                      |
| Depreciation Depletion  | 3,740,450                      | 408,685                                | 139,229              | 360,310                 |                         | 339,583                             |                            | 123,611                                    | 904,818                 | 9,224                                     |
| Depletion Advertising   | 35,081<br>1,829,714            | 495<br>13,689                          | 20,368<br>1,000      | 923<br>65,177           |                         | *37<br>32,578                       | 5,325<br>876,282           | *2,262<br>193,321                          | 1,698<br>316,961        | 3,611                                     |
| Pension, profit-sharing, stock bonus, and annuity plans<br>Employee benefit programs        | 398,334                        | 6.298                                  | 5,905                | 49,280                  | 87,345                  | 20,117                              | 139,543                    | 23,690                                     | 66,109                  | *48                                       |
| Net loss, noncapital assets   | 532,018<br>89,881              | 8,132<br>4,419                         | 5,846<br>3,529       | 65,604<br>8,445         |                         | 23,209<br>5,684                     |                            | 23,112                                     | 111,137<br>19,461       | *1,282<br>*1,471                          |
| Other deductions  | 26,283,788                     | 706,996                                | 354,637              | 1,607,432               |                         | 1,029,952                           |                            | 2,607,645                                  | 3 905,937               | 59,589                                    |
| Total receipts less total deductions  | 5,355,802<br>5,348,741         | 245,813                                | 11,110               | 566,404                 |                         | 153,682                             |                            | 732.410                                    | 609,083                 | 17,187                                    |
|   | 1 5.348.741                    | 245,500                                | 10,883               | 564,927                 | 1,100,000               | 153,156                             |                            | 731,326                                    | 608,814                 | 17,187                                    |
| Net income (less deficit) Net income  | 8,594,131                      | 538,064                                | 182,176              | 887,622                 | 1,391,103               | 346,632                             | 2,858,997                  | 1,002,134                                  | 1,355,801               | 31,601                                    |
|   |                                |  | 182,176<br>73,246    | 887,622<br>254,579      |                         | 346,632<br>111,959                  |                            | 1,002,134<br>413,727                       | 1,355,801<br>514,938    | 31,601<br>*9,689                          |

<sup>&</sup>quot;Estimate should be used with caution because of the small number of sample returns on which it is based."
This item is reflected in the statistics for "Retained earnings, unappropriated" and "Net worth" in other tables which show these items.
\*Less than \$500 per return.

NOTE Active Small Business Corporations filing Form 1120S returns reported "Income subject to tax" of \$12,462,000 and "Income tax" of \$4,307,000 including. Additional tax for tax preferences of \$588,000. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### RETURNS OF ACTIVE DOMESTIC INTERNATIONAL SALES CORPORATIONS, FORM 1120-DISC

Table 1.10 — Number of Returns, Selected Balance Sheet and Income Statement Items, and Distributions to Stockholders, by Selected Industrial Divisions

|  |   |  | Sel   | ected industrial division                 | ons   |
|--|---|--|---|---|---|
|  | ltem                                    | All<br>industrial<br>divisions1  | Wholesale<br>and retail<br>trede  | Finance,<br>insurance, and<br>real estate | Services  |
|  |   | (1)  | (2)   | (3)                                       | (4)   |
| Number of returns, total   |   | 7,208  | 8,899   | 105                                       | 177   |
| With net Income  |   | 6,358  | 6,125   | 94  | 121   |
| Total sasets   |   | 19,724,920   | 19,257,400  | 223,061                                   | 233,805   |
| Notes and accounts receiveble, net<br>inventories<br>Cash, Government obligations, and off<br>Other investments and loens<br>Depreciable essets<br>Less Accumulated depreciation | ner current essets                      | 12,416,096<br>901,254<br>498,136<br>4,253,682<br>84,361<br>25,481        | 12,127,266<br>898,950<br>485,677<br>4,109,138<br>80,808<br>23,998       | 2,821<br>78,963                           | 153,075<br>*278<br>7,814<br>64,183<br>*3,544<br>*1,478      |
| Accounts and notes payeble<br>Other current liabilities<br>Mortgages, notes, end bonds payable<br>Net worth  | in one year or more                     | 1,857,455<br>852,896<br>177,371<br>16,523,535                            | 1,847,069<br>849,275<br>176,238<br>16,087,049                           | *1,938<br>*594                            | 6,099<br>1,178<br>*539<br>210,324                           |
| Total receipts   |   | 34,444,928   | 34,223,265  | 20,462                                    | 178,739   |
| Business receipts  |   | 33,619,764   | 33,430,005  | *47                                       | 165,763   |
| Total deductions   | nd ennuity plens                        | 28,055,449<br>26,348,094<br>44,047<br>51,025<br>7,724<br>10,029<br>5,139 | 27,943,080<br>26,275,148<br>40,961<br>50,721<br>7,438<br>9,838<br>5,055 | <br>1,745<br>*182<br>                     | 89,534<br>62,467<br>1,19 <del>0</del><br>112<br>285<br>1191 |
| Net income (less deficit)  | *************************************** | 6,402,076<br>6,428,931   | 6,292,803<br>6,318,595  | 17,892<br>18,840                          | 87, <b>20</b> 5<br>87,31 <b>8</b>                           |
| Total statutory special deductions<br>Tax deferred income and income taxable<br>Distributions to stockholders in cash  | to stockholders                         | 1,934<br>6,426,974<br>3,174,107  | 1,685<br>6,316,888<br>3,105,113   |   | *249<br>87,069<br>34,462                                    |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based. 
\*Includes "Nature of business not allocable" which is not shown separately 
NOTE. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

RETURNS OF MEMBERS OF CONTROLLED GROUPS, OTHER THAN FORM 1120-DISC

Table 1.11 - Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), and Total Income Tax, by Selected Industrial Divisions

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|  |                                |                       |                          |                          |               | Selected industrial divisions | el divisions               |                            |                            |                               |                          |
|--|--------------------------------|-----------------------|--------------------------|--------------------------|---------------|-------------------------------|----------------------------|----------------------------|----------------------------|-------------------------------|--------------------------|
| west   | All                            | Agricultura,          |                          |                          |               | Transportation                | Whole                      | Wholesala and retail trade | ade                        | Finance.                      |                          |
| TION .   | divisions                      | torestry, and fishing | Mining                   | Construction             | Manufactunng  | and public<br>utilities       | Total                      | Wholesala<br>trade         | Ratail<br>frade            | insurance,<br>and raal estata | Services                 |
|  | (3)                            | (2)                   | (3)                      | (4)                      | (5)           | (9)                           | (2)                        | (8)                        | (6)                        | (10)                          | (11)                     |
| Total returns of members of controlled groups, other than Form   |                                |                       |                          |                          |               |                               | -                          |                            |                            |                               |                          |
| Number of returns  | 321,336                        | 5,841                 | 3,516                    | 23,176                   | 41,383        |                               | 90,225                     | 39,564                     | 50,812                     | 87,432                        | 53,197                   |
| Total receipts   | 4,585,963,420<br>3,300,414,030 | 10,856,236            | 88,081,110<br>82,639,979 | 51,555,713<br>91,459,533 | 1,199,156,151 | 546,305,850<br>323,590,659    | 276,956,661<br>776,882,876 | 138,255,458<br>406,830,491 | 138,615,898<br>389,834,939 | 325,720,090                   | 78,721,786<br>84,257,461 |
| Intragroup domestic dividends received qualifying for 100 percent deduction under<br>Corte section 1561: |                                |                       |                          |                          |               |                               |                            |                            |                            |                               |                          |
| Nimber of returns  | 1,969                          | •16                   | •14                      | 88                       | 440           | 113                           | 360                        | 150                        | 210                        | 781                           | 181                      |
| Amount   | 1,871,985                      | *3,213                | •70,676                  | 3,566                    | 315,616       | 49,054                        | 278,256                    | 52,422                     | 225,835                    | 915,930                       | 35,574                   |
| Net income (less deficit)  | 192,660,016                    | 427,168               | 27,304,765               | 2,716,513                | •             | 18,934,834                    | 17,413,116                 | 7,540,683                  | 9,877,435                  | 19,752,378                    | 4,045,771                |
| Net income   | 205,996,772                    | 648,393               | -                        | 3,385,279                | •             | 20,492,531                    | 19,391,184                 | 8,730,944                  | 10,658,119                 | 22,124,274                    | 5,074,541                |
| Total income tax   | 90,918,335                     | 210,905               | ₽                        | 1,319,245                |               | 9,424,647                     | 8,224,681                  | 3,702,458                  | 4,521,467                  | 8,087,409                     | 2,005,536                |
| Distributions to stockholders except in own stock  | 54.973,367                     | 74,174                | 1,971,083                | 321,521                  | 29,728,009    | 12,542,821                    | 2,603,501                  | 724,555                    | 1,878,929                  | 6,972,667                     | 758,063                  |
| Consolidated returns:  |                                |                       |                          |                          |               |                               |                            |                            |                            |                               |                          |
| Number of returns  | 48,954                         | 824                   | 828                      | 3.520                    | 10,534        | 2,696                         | 12,995                     | 6,568                      | 6,420                      | 10,929                        | 6,347                    |
| Number of subsidiary corporations  | 138,575                        | 1,333                 | 2,642                    | 7,718                    | 36,038        | 9,233                         | 35,782                     | 13,233                     | 22,533                     | 1 062 957 814                 | 18,330                   |
| Total receipts   | 2,630,974,814                  | 11,839,352            | 73,192,050               | 51,556,891               | 1,417,223,288 | 301,716,302                   | 481,160,211                | 249,659,718                | 231,422,031                | 233,513,772                   | 60,531,614               |
| Net income (less deficit)  | 162,192,566                    | 261,407               | 26,384,803               | 1,592,423                | 90,078,645    | 17,702,430                    | 9,891,069                  | 3,660,039                  | 6,237,083                  | 13,018,377                    | 3,247,026                |
| Net income   | 171,605,141                    | 367,455               |                          | 1,949,123                | 83.670,275    | 19,110,310                    | 11,106,917                 | 4,411,103                  | 6,695,336                  | 14,462,250                    | 3,674,131                |
| Total income tax   | 77,088,594                     | 134,807               | 7                        | 791,370                  | 42,591,148    | 8,840,721                     | 4,890,041                  | 1,908,553                  | 2,981,277                  | 5,326,809                     | 1,557,375                |
| Distributions to stockholders except in own stock  | 48,274,453                     | 54,518                | 1,527,689                | 217,786                  | 26,903,264    | 12,099,884                    | 1,521,689                  | 399,476                    | 1,122,197                  | 5,413,250                     | 535,504                  |
|  |                                |                       |                          |                          |               |                               |                            |                            | 1                          |                               | ۱                        |

Estimata should be used with caution because of the small number of sample ratums on which it is based 'Includes' 'Native of business not allocable' which is not shown apparately an apparately "Ancludes. "Wholesals and ratall tade not allocable" which is not shown separatally "Ancludes" "Wholesals and ratall tade not allocable" which is not shown separatally "NOTE". See fast for "Explanation of Tems" and "Description of the Sample end Limitations of the Data".

### RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S AND 1120-DISC

Table 1.12 - Number of Returns and Selected Tax Items, by Size of Normal Tax, Surtax, and Alternative Tax After Credits

|   | Number of returns   | Total   | Income tax b   | pefore credits!                               |                                      |                              | Income tax   | after credits   |
|---|---|---|--|---|--------------------------------------|------------------------------|--|---|
| Size of normal tax, surtax, and alternative tax efter credits'  | of ective corpor-<br>ations, other<br>than Forms 1120S<br>and 1120-DISC | income<br>subject<br>to fax                                       | Total  | Normal tax,<br>surtax, and<br>alternative tax | Foreign<br>tax credit                | Investment<br>credit         | Total  | Normal tax,<br>surfax, and<br>alternative tax               |
|   | (1)   | (2)   | (3)  | (4)   | (5)                                  | (6)                          | (7)  | (8)   |
|   |   |   |  |   |                                      |                              |  |   |
| Total <sup>2</sup>  | 1,890,892   | 239,619,310   | 107,884,138  | 106,973,173                                   | 26,357,629                           | 12,897,172                   | 64,382,530   | 63,471,565  |
| Raturns with net income   | 1,239,970   | 239,614,557   | 107,799,590  | 106,970,978                                   | 26,357,626                           | 12,897,130                   | 64,298,027   | 63,469,416  |
| Returns without net income  | 650,922   | 3 4,753   | 84,548   | 2,195   | •3                                   | *42                          | 84,503   | *2,150  |
| Raturns with normal tax, surtax, and alternative tax before credits?  | 1,082,657   | 239,618,442   | 107,783,123  | 106,973,173                                   | 26,357,629                           | 12,897,172                   | 64,281,514   | 63,471,565  |
| Returns with normal tax, surtax, and alternative tax after credits, total   | 794,048   | 228,850,539   | 103,857,206  | 103,109,593                                   | 24,925,695                           | 11,644,547                   | 64,219,178   | 63,471,565  |
| Under \$6,000<br>\$6,000 under \$10,000<br>\$10,000 under \$15,000<br>\$15,000 under \$20,000<br>\$20,000 under \$25,000                                      | 544,835<br>74,755<br>33,676<br>19,963<br>14,885                         | 7,923,074<br>3,426,578<br>2,171,747<br>1,602,360<br>1,368,774     | 1,931,718<br>833,177<br>633,627<br>526,214<br>474,372            | 820,016<br>621,285<br>520,531                 | 1,068<br>4,068<br>5,031              | 108,278<br>78,962            | 891,164<br>595,572<br>418,945<br>351,201<br>340,587              | 582,411   |
| \$25,000 under \$50,000<br>\$50,000 under \$75,000<br>\$75,000 under \$100,000.<br>\$100,000 under \$250,000<br>\$250,000 under \$500,000                     | 36,144<br>17,246<br>9,758<br>23,268<br>9,192                            | 4,731,549<br>3,495,377<br>2,502,980<br>10,002,691<br>8,474,676    | 1,805,320<br>1,453,490<br>1,071,385<br>4,470,643<br>3,911,805    | 1,436,033<br>1,059,644<br>4,423,398           | 5,203<br>7,692<br>62,902             | 138,105<br>90,752<br>350,730 | 1,299,821<br>1,078,666<br>850,321<br>3,677,426<br>3,224,674      | 1,279,281<br>1,061,209<br>838,580<br>3,630,181<br>3,186,186 |
| \$500,000 under \$1,000,000<br>\$1,000,000 under \$10,000,000<br>\$10,000,000 under \$50,000,000<br>\$50,000,000 under \$100,000,000<br>\$100,000,000 or more | 4,725<br>4,796<br>662<br>90<br>53                                       | 9,292,443<br>59,469,399<br>43,962,775<br>20,592,243<br>49,833,872 | 4,359,760<br>28,232,839<br>20,655,244<br>9,786,035<br>23,711,577 | 28,068,699<br>20,489,706<br>9,751,581         | 12,586,688<br>3,260,972<br>2,404,399 | 3,111,057<br>1,040,977       | 3,345,767<br>12,983,115<br>14,236,582<br>6,333,882<br>14,591,455 | 14,071,045<br>6,299,429                                     |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based 'Credits include foreign tax, U.S. possessions tax, investiment, work incentive (WIN), and jobs credits 'Returns of active corporations, other than Forms 1120S and 1120-DISC, reported an amount of U.S. possessions tax credit of \$1,134,442,000, an amount of work incentive (WIN) credit of \$18,469,000, and an amount of jobs credit of \$3,093,915,000

'Amount was reported by life insurance companies and banks with life insurance departments taxable under special provision of the internal Revenue Code NOTE. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 1.13 -- Investment Credit and Selected Items, by Selected Industrial Divisions RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORM 1120-DISC

(All figures are estimates based on samples -- money amounts are in thousands of dollars)

|   |                        |                       |                     |                   |                     | Selected industrial divisions | I divisions           |                            |                    |                     |                    |
|---|------------------------|-----------------------|---------------------|-------------------|---------------------|-------------------------------|-----------------------|----------------------------|--------------------|---------------------|--------------------|
| Hem   | All                    | Agriculture,          |                     |                   |                     | Transportation                | Whole                 | Wholesele and refail trade | rade               | Finance,            |                    |
|   | divisions              | forestry, and fishing | Mining              | Construction      | Manufacturing       | and public<br>utilities       | Total <sup>2</sup>    | Wholesale<br>trade         | Retail<br>trade    | and and real estate | Services           |
|   | (1)                    | (2)                   | (3)                 | (4)               | (5)                 | (9)                           | (7)                   | (8)                        | (6)                | (01)                | (11)               |
| Number of returns of active corporations, other than Form 1120-DISC   | 2,389,571              | 69,971                | 19,124              | 228,657           | 223,471             | 92,686                        | 714,544               | 247,793                    | 465,920            | 454,196             | 559,839            |
| Raturns with investment credit items, other than Form 1120-DISC:<br>Number of returns   | 1,259,374              | 45,561                | 11,838              | 136,111           | 159,462             | 55,111                        | 426.364               | 155.848                    | 270.067            | 121 454             | 299 694            |
| Cost of property used for investment credit Number of returns Amount  | 1,197,775              | 43,945                | 11,513              | 130,762           | 153,286             | 51,734 67,580,306             | 406,476               | 149,973                    | 256,054            | 112,604             | 283,718            |
| Investment qualified for credit Number of returns Amount  | 975,069<br>151,907,960 | 30,209<br>1,604,328   | 10,308<br>4,628,918 | 105,545           | 130,748             | 40,587<br>53,165,380          | 326,439<br>13,444,938 | 127,994                    | 193,015            | 96,954              | 231,579            |
| Tentative investment credit, total Number of returns Amount   | 975,080                | 30,209                | 10.308              | 105,552           | 130,748             | 40,587<br>5,624,950           | 326,439               | 127,994                    | 193,015            | 96,958              | 231,579            |
| 10 percent tentative investment credit. Number of returns Amount  | 975,076                | 30,209                | 10,308              | 105,552           | 130,748             | 40,587 5,167,677              | 326,439               | 127,994                    | 193,015            | 96,954              | 231,579            |
| 7 percent fentative investment credit Number of returns Amount  | 504                    | ::                    | ::                  | *34               | 87<br>4,944         | 170                           | . 8                   | ::                         | ::                 | 193                 | 67                 |
| Additional tentative credit for Employee Stock Ownership Plans 1 percent additional tentative investment credit for qualifying stock ownership plans Number of returns Amount | 1,397                  | *13                   | 39<br>13,246        | 1111              | 344                 | 217                           | 256<br>9,919          | 87                         | 169                | 281                 | 136                |
| 5 percent additional tentative investment credit for qualitying stock ownership plans.<br>Number of returns.<br>Amount.   | 500                    | • •                   | 1,139               | 6.00              | 57                  | 101                           | 92                    | 497                        | 1,837              | 223                 |                    |
| Investment credit carryover Number of returns Amount  | 288,015                | 12,251                | 3,502<br>531,836    | 29,765            | 37,595<br>2,815,831 | 17,861                        | 82,809                | 26,010                     | 56,761             | 27,482              | 76,332             |
| Investment credit<br>Number of returns<br>Amount  | 739,424                | 21,317                | 6,831               | 76,651            | 104,176             | 27,877                        | 255,051               | 104,209                    | 150,595<br>654,949 | 73,555              | 171,915            |
| Unused investinant credit<br>Number of returns<br>Amount  | 449,099                | 17,831                | 5,498               | 46,251<br>321,779 | 49,977<br>3,897,676 | 3,757,572                     | 134,201               | 44,805                     | 89,206<br>373,979  | 43,931              | 123,295<br>898,977 |

\*\*Data chould be used with caution because of the small number of sample returns on which it is based

\*\*\*Data deleted to avoid disclosure of information for specific corporations. Deleted data included in the appropriate folialises. "Nature of business not allocable" which is not shown separately includes. "Waldesale and retail trade not allocable" which is not shown separately.

\*\*\*Modesale and retail trade not allocable" which is not shown separately.

\*\*\*MODE Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data.

24,127 129,036 766,784

629 4,942

74,749

74,621 380,022

76,634 386,149

105,681 34,780,170

2,669,551

89,754 27,790,544

7.048,468

113,232 105,647 14,839,863 89,528 11,935,687

Services

100,605 786,383 .219 825 4,426

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORMS 1120S AND 1120-DISC

Table 1.14 - Jobs Credit and Selected Items, by Selected Industrial Divisions [All figures are estimates based on samples - money emounts are in thousands of dollars]

|  |                                      |                               |                               |                                   |                                     | Selected industrial divisions     | al divisions                        |                                   |                                   |                                   |
|--|--------------------------------------|-------------------------------|-------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|-------------------------------------|-----------------------------------|-----------------------------------|-----------------------------------|
| mell   | All                                  | Agnoulture.                   |                               |                                   |                                     | Transportation                    | Whole                               | Wholesale end retail trede        | de                                | Finance,                          |
|  | divisions                            | forestry.<br>and fishing      | Mining                        | Construction                      | Manufactunng                        | and public<br>utilities           | Totel <sup>2</sup>                  | Wholesale<br>trade                | Retail                            | insurence,<br>end real estate     |
|  | (1)                                  | (2)                           | (3)                           | (4)                               | (5)                                 | (9)                               | (2)                                 | (6)                               | (6)                               | (10)                              |
| Number of returns of active corporations, other than Forms 1120S and 1120-DISC.                                      | 1,690,892                            | 43,757                        | 18,091                        | 175,741                           | 188,004                             | 72,718                            | 546,833                             | 199,483                           | 346,538                           | 398,366                           |
| Raturns with jobs credit items, other than Forms 1120S and 1120-DISC   | 505,129                              | 8,997                         | 4,724                         | 64,564                            | 78,944                              | 19,850                            | 171,180                             | 83,994                            | 107,077                           | 44,331                            |
| Unemployment insurance wages paid in 1978 Number of returns Amount   | 474,016                              | 8,557<br>1,055,759            | 1,562,798                     | 60.541                            | 72,846<br>68,134,537                | 18,209                            | 161,399                             | 60,111                            | 101,179                           | 40,968<br>13,582,755              |
| 102% of unemployment insurance wages paid in 1977 Number of returns Amount   | 412,965                              | 7,634                         | 3,888                         | 51,900                            | 67,096<br>59,924,369                | 15,506                            | 141,473<br>31,126,728               | 52,996<br>7,831,572               | 88,368                            | 34,807                            |
| Excess of 1978 over 1977 qualified unemployment insurance wages eligible for credit                                  | 22.092,176                           | 176,422                       | 288,411                       | 2,656,461                         | 7,889,089                           | 1,585,512                         | 5,061,855                           | 1,532,767                         | 3,526,420                         | 1,741,332                         |
| Total wages paid in 1978<br>Number of returns<br>Amount  | 474,348                              | 8,557<br>1,994,913            | 4,571                         | 60,710<br>27,238,446              | 72,892                              | 18,216<br>59,646,323              | 161,440<br>80,245,908               | 60,118<br>26,027,921              | 101,213                           | 41,003                            |
| 105% of total wages pard in 1977  Number of returns  Amount 1978 over 1977 qualified total wages eligible for credit | 414,253<br>389.516,060<br>57,728.627 | 7,635<br>1,648,572<br>350,613 | 3,868<br>3,774,652<br>887,219 | 52,104<br>20,670,383<br>6,631,023 | 67,234<br>181,440,598<br>21,594,458 | 15,513<br>53,748,526<br>5,984,871 | 141,678<br>69,260,723<br>11,050,376 | 53,022<br>21,759,495<br>4,283,805 | 88,547<br>47,466,157<br>6,760,482 | 35,314<br>30,853,620<br>4,105,977 |
| \$100,000 wage limitetion: Number of returns Amount  | 461,304<br>5,140,323                 | 8,295<br>61,934               | 4,536<br>80,983               | 58,770<br>875,224                 | 71,183                              | 17,818<br>219,688                 | 158,666                             | 59,299<br>516,489                 | 99,258                            | 40,161<br>319,171                 |
| 1978 unemployment insurance wages paid to vocational rehabilitation employees: Number of returns Amount              | 1,058                                | ::                            | ::                            | .45                               | 335<br>5,423                        | 140                               | 383                                 | 131                               | .1.871                            | 99<br>685                         |
| Targeted jobs credit Number of returns Amount  | 1,967                                | 21.                           |                               | .1,392                            | 239                                 | .97                               | 2.066                               | 95<br>264                         | 569                               | 2, 8                              |
| Carryback and carryover of credit. Number of returns Amount Tennative jobs credit                                    | 89,438<br>880,979<br>5.007,017       | 1,721<br>12,020<br>58,565     | 1,222<br>11,272<br>77,347     | 13,321<br>122,880<br>853,939      | 12,765<br>323,304<br>1,344,100      | 3,674<br>34,362<br>213,152        | 25,891<br>164,432<br>1,378,877      | 7,811<br>50,733<br>496,497        | 18,080<br>113,700<br>881,056      | 6.555<br>79.214<br>304.863        |
| Partner's job credit Number of returns Amount  | 1,907                                | 22                            | .227                          | 158                               | 185                                 | .16                               | 385<br>5,136                        | 1,193                             | 291<br>3,943                      | 505<br>2.827                      |
| Tax after credit imitation. Number of returns  | 349,361<br>46,992,803                | 5.021<br>158,771              | 3.060<br>730.065              | 44,894<br>1,356,605               | 57,464<br>25,696,810                | 10,769<br>3,829,228               | 121,267                             | 48,443<br>3,237,978               | 72,749                            | 31,124                            |
| Jobs credit tax limitation<br>Number of returns  | 348,843<br>3,070,115                 | 5,021<br>30,338               | 3,054                         | 44,873<br>476,523                 | 57,452<br>948,978                   | 10,691<br>120,976                 | 121,161                             | 48,354<br>349,992                 | 72,732<br>508,204                 | 30,926                            |
| Jobs credit. Number of returns   | 3,093,915                            | 31,113                        | 3.055<br>44.138               | 46,078                            | 58,502<br>956,211                   | 11,095<br>123,751                 | 123.716<br>860.923                  | 49,486<br>345,315                 | 74,155<br>515,214                 | 31,661                            |

Estimate should be used with caution because of the small number of sample returns on which it is based

"Data detered to avoid disclosure of information for specific corporations. Detered data included in the appropriate totals

"Includes "Name to benease not allocable" which is not shown separately
"Includes "Wholesale and retail trade not allocable" which is not shown separately

NOTE Detail may not add to total because of rounding See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.15 - Returns With Beginning and Ending inventories and With Inventory Valuation Methods, by Selected Industrial Divisions

[All ligures are estimates based on samples — money amounts are in thousands of dollars]

| Itam Itam devisions (1)   |                                     |             |           |              |               | STORY OF THE PROPERTY OF THE P |                    |                           |            |                               |           |
|---|-------------------------------------|-------------|-----------|--------------|---------------|--|--------------------|---------------------------|------------|-------------------------------|-----------|
| Ĕ <b>6</b>  | L_                                  |             |           |              |               |  | olod/M             | wheelers has alreaded the | -          |                               |           |
| ξ   |                                     | Agricolida. | _         |              |               | ransportation  | 10111              | Sara and Idiali U         | ana        | Finance,                      |           |
|   | $\dashv$                            | fishing     | Bululw    | Construction | Manufacturing | and public<br>utilities  | Total <sup>2</sup> | Wholasale                 | Retail     | insurance,<br>and real astata | Services  |
|   | (1)                                 | (2)         | (3)       | (4)          | (5)           | (9)  | (2)                | (8)                       | (6)        | (10)                          | (11)      |
|   | 2,378,779                           | 176,69      | 19,124    | 228,657      | 223,471       | 92,888   | 721,443            | 254,682                   | 485.920    | 454.301                       | 560.018   |
| both beginning and end-of-year  | 910,848                             | 18,241      | 4,287     | 90,865       | 158,611       | 13,642   | 508,160            | 160.356                   | 347.014    | 6 007                         | 105 180   |
| Inventories, beginning of year 376,41 Inventories, end-of-year 427,39                                   | 376,41 <b>2</b> ,510<br>427,394,289 | 2,584,549   | 4,182,036 | 14,269,892   | 195,399,367   | 17,944,994   | 131,564,966        | 59,685,951                | 71,814,345 | 5,249,415                     | 4,859,456 |
| nethods for end-of-year inventones, total   | 722,696                             | 9,267       | 2,501     | 66.613       | 134.957       | 6 471  | 424 451            | 135.884                   | 288 046    | 000,000,0                     | 74.000    |
|   | 327,641                             | 4,702       | 1,003     | 36,421       | 51,063        | 3,516  | 186,386            | 51,272                    | 134,895    | 2.392                         | 41.070    |
| Number of refums with lower of cost or market method  | 375,345                             | 3.920       | 1.420     | 28,313       | 80,483        | 2,848  | 226,113            | 81,692                    | 144,126    | 2,083                         | 29.517    |
| _   | 19.710                              | 645         | 78        | 1,879        | 3,411         | 107  | 11,952             | 2,920                     | 9,025      | 57                            | 1,216     |
| Number of returns with full absorption method of inventory costing                                      | 136,041                             | 602         | 456       | 8,918        | 74,066        | 883  | 42,241             | 14,401                    | 27,814     | 377                           | 8 120     |
| Number of returns with LIFO <sup>3</sup> inventory valuation method for end-oil-year inventories, total | 23,360                              | 202         | 98        | 443          | 8.478         | 254  | 13,112             | 6,323                     | 6.763      | 23                            | 869       |
| Number of returns with percent of inventiones using LIFO <sup>3</sup> method:                           |                                     | -           | ,         |              |               |  |                    |                           |            |                               | }         |
|   | 96.0                                | : :         | - 6       | 50           | 767           | 21   | 1,061              | 406                       | 629        | :                             | 68.       |
| 100 remont  | 0,220                               | 02.         | 2         | 62           | 2,331         | 35   | 3,755              | 1,265                     | 2.490      | 4                             | 82        |
|   | 10,428                              | 08.         | 4         | 132          | 3,916         | 96   | 6.038              | 3,673                     | 2,365      | 4                             | 150       |

Estimata should be used with ceution because of the small number of sample returns on which it is based.

"Data defend to evoid disclosure of information for specific corporations. Deleted data are included in the appropriet process." Includes "Nature of business not allocable" which is not shown separately and the state of the processes and retail trade not allocable" which is not shown separately.

"Last-on first-out" inventority valuation method.

"Includes raturns with percent of inventories using LFO method not specified.

NOTE See laxt for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 1.16 — Book Net Income or Deficit and Provision for Federal Income Tax, by Selected Industrial Divisiona

|  |             |                       |            |              |              | Selected indu           | stnal divisions    |                    |                 |                        |          |
|--|-------------|-----------------------|------------|--------------|--------------|-------------------------|--------------------|--------------------|-----------------|------------------------|----------|
| Item                                     | All         | Agriculture,          |            |              |              | Transportation          | Whole              | sale and retail    | trade           | Finance,<br>insurance. |          |
|  | divisions1  | forestry, and fishing | Mining     | Construction | Manufactunng | and public<br>utilities | Total <sup>2</sup> | Wholesale<br>trade | Retail<br>trade | and real<br>estate     | Services |
|  | (1)         | (2)                   | (3)        | (4)          | (5)          | (6)                     | (7)                | (9)                | (9)             | (10)                   | (11)     |
| Total returns of active corporations:    |             |                       |            |              |              |                         |                    |                    |                 |                        |          |
| Number of returns                        | 2,376,779   | 69,971                | 19,124     | 228,657      | 223,471      | 92,686                  | 721,443            | 254,682            | 465,920         | 454,301                | 560,01   |
| Net income (less deficit)                | 246,867,473 | 1,296,962             | 27,709,582 | 5,876,327    |              |                         | 35,759,358         | 20,091,887         | 15,663,175      | 33,873,934             | 7,666,12 |
| Net income (less deficit) efter tax, net | 154,988,729 | 942,748               | 14,150,252 | 4,261,334    | 66,570,786   | 15,497,761              | 25,232,178         | 14,880,644         | 10,349,067      | 22,854,894             | 5,363,54 |
| Returns with book net income or deficit: |             |                       |            |              |              |                         |                    | 1                  |                 | i                      |          |
| Number of returns, total                 | 2,195,738   |                       | 17,815     | 214,246      |              |                         | 674,368            | 239,083            | 434,450         | 417,831                | 506,96   |
| With book net income                     | 1,409,610   |                       | 11,249     | 139,383      |              |                         | 449,343            | 173,388            | 275,658         | 261,329                | 305,36   |
| Amount                                   | 189,868,095 | 1,765,052             | 3,883,271  | 5,646,888    |              |                         |                    | 16,730,304         | 12,298,337      | 41,477,983             | 8,483,88 |
| With book deficit                        | 786,128     | 23,248                | 6,566      | 74,863       | 61,007       |                         | 225,025            | 65,695             | 158,782         | 156,502                | 201,60   |
| Book net income (less deficit)           | 167,393,956 |                       | 2,880,522  | 3,696,846    |              |                         | 23,858,426         | 14,278,581         | 9,572,253       | 38,268,540             | 5,449,01 |
| Net income (less deficit) after tax, net | 130,319,013 | 802,668               | 1,883,764  | 3,974,440    | 61,340,505   | 13,203,590              | 23,684,967         | 14,051,219         | 9,624,751       | 20,471,087             | 4,846,30 |
| Provision for Federal income tax, net    |             |                       |            |              |              |                         |                    |                    | ŀ               | <b>'</b>               |          |
| Number of returns .                      | 732,769     | 16,318                | 6,342      | 62,181       |              |                         | 237,984            | 102,673            | 135,045         | 167,215                | 133,09   |
| Amount                                   | 65,921,022  | 267,238               | 1,156,132  | 1,356,674    | 35,931,204   | 7,890,320               | 8,296,810          | 4,169,722          | 5,125,258       | 8,071,817              | 1,907,37 |
| Provision for Federal income tax (+)     |             |                       |            |              |              |                         |                    |                    |                 |                        |          |
| Number of returns                        | 696,888     | 15,193                | 5,955      | 57,602       |              |                         | 228,138            | 98,114             | 129,758         | 161,665                | 126,07   |
| Amount                                   | 67,524,859  | 276,236               | 1,235,695  | 1,491,057    | 36,713,807   | 8,013,223               | 9,496,550          | 4,307,306          | 5,137,414       | 8,284,853              | 1,969,82 |
| Provision for Federal income tax (-):    |             |                       |            |              |              | 1                       |                    |                    | i               | ]                      |          |
| Number of returns                        | 35,881      | 1,125                 | 387        | 4,579        | 5,999        | 1,358                   | 9,846              | 4,559              | 5,287           | 5,550                  | 7,01     |
| Amount                                   | 1,603,837   | 8,998                 | 79,563     | 134,382      | 782,604      | 122,903                 | 199,740            | 137,584            | 62,156          | 213,036                | 62,45    |
| Total income tax after investment, work  |             |                       |            |              |              |                         |                    |                    |                 | 1                      |          |
| incentive (WIN), end jobs credits        | 72,237,550  | 299,212               | 1,892,234  | 1,401,563    | 43,080,794   | 4,781,694               | 9,499,475          | 4,649,193          | 4,848,452       | 9,344,590              | 1,891,41 |
| Foreign tax credit                       | 14,059,262  | 96                    | 970,326    | 99,984       | 11,109,434   |                         | 556,048            | 441,969            | 114,079         | 1,034,096              | 115,04   |
| U.S. possessions tax credit              | 1,131,858   | 294                   | -          | 1,849        | 1,074,009    | 24,205                  | 19,522             | 13,111             | 6,412           | 6,786                  | 3,78     |

<sup>&#</sup>x27;Includes "Nature of business not allocable" which is not shown separately
Includes "Wholesale and retail trade not allocable" which is not shown separately
NOTE Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Deta."

Table 1.17 — Tax Items: Number of Returns by Selected Types of Tax, Dividend Items, Net Income or Deflicit, Statutory Special Deductions, Income Subject to Tax, Income Tax, Credits, and Small Business Corporations (Form 1120S), by Selected Industrial Divisions

|  |                                     |                       |                   |                          |                       | Selected industrial divisions | al divisions         |                              |                           |                               |                           |
|--|-------------------------------------|-----------------------|-------------------|--------------------------|-----------------------|-------------------------------|----------------------|------------------------------|---------------------------|-------------------------------|---------------------------|
| Item   | All                                 | Agnculture,           |                   |                          |                       | Transportation                | Whole                | Wholesale and retail tr      | trade                     | Finance,                      |                           |
|  | divisions                           | forestry, and fishing | Mining            | Construction             | Manufactunng          | and public<br>utilities       | Total                | Wholesale<br>trade           | Retail                    | insurance,<br>and real estate | Services                  |
|  | (3)                                 | (2)                   | (3)               | (4)                      | (5)                   | (9)                           | (7)                  | (8)                          | (6)                       | (10)                          | (11)                      |
| Number of Returns With Income Tax  |                                     |                       |                   |                          |                       |                               |                      |                              |                           |                               |                           |
| Number of returns with— income stated From 1130s   | 1,110,304                           | 28,825                | 8,739             | 101,735                  | 123,858               | 37,425                        | 346,124              | 136,790                      | 209,054                   | 210,015                       | 250,208                   |
| Normal ax, surfax, and alternative tax before credits  | 1,083,249                           | 27,301                | 8.271             | 97.207                   | 120,790               | 36,075                        | 337,372              | 132,931                      | 204,161                   |                               | 246,334                   |
| rounia das Surdas, and alternative kar arter tredus. Tax from recomputing prior-year investment credit. Tax from recomputing prior-year work incentive (WIN) credit.   | 168,799                             | 7,544                 | 2,979             | 20.702                   | 29,206                | 8,187                         | 58,750               | 29.820                       | 28,903                    | 17,315                        | 23,909                    |
| Total income tax after— Foreign tax and U.S. possessions tax credits Foreign tax and U.S. possessions tax credits Foreign tax and U.S. possessions tax credits   | 1,109,447                           | 28.824                | 9.721             | 101,724                  | 123,554               | 37.419                        | 346.020              | 136,750                      | 208,990                   | 209,959                       | 249,860                   |
| Foreign tax, U.S. possessions tax, investment, work incentive (WIN), and jobs credits  | 854 286                             | 21.234                | 7.329             | 72.517                   | 92.797                | 24.381                        | 272,155              | 114 582                      | 157.307                   | 193.392                       | 167 686                   |
| Returna With and Without Net Income  |                                     |                       |                   |                          |                       |                               |                      |                              |                           |                               |                           |
| Number of returns Dividends received from domestic corporations, total.  | 13,321,287                          | 40,193                | 251,615           | 64.882                   | 5.410,573             | 307,836                       | 720,340              | 398,375                      | 321,940                   | 6,308,701                     | 194,093                   |
|  | 7,708,730                           | 22,764                | 89,704            | 53,412                   | 1,703,462             | 228,467                       | 174,905              | 94,552                       | 80,329                    | 5,320,914                     | 112,285                   |
| Intragroup dividends qualifying for 100 percent deduction Amount received from a DISC or former DISC Demoster dividends received (1190)  | 1,700,986<br>3,856,683              | 10.899                | 90,904            | 3.813<br>26.259<br>1.351 | 3,386,142             | 49,057<br>30,092              | 255,572              | 52,535<br>246,914<br>4 3 3 7 | 225,835<br>8,658<br>6,035 | 942.268<br>16,537<br>1 423    | 35,754<br>40,141<br>4,763 |
| Oundends received from foreign (11204) Amount analysis of the foreign defeating total  | 9.277.932                           | 699'.                 | 94,838            | æ                        | 8,137,111             | 223,792                       | 310,646              | 193,838                      | 116,808                   | (-)                           | 85,396                    |
| Intragroup dividends and process of the control of  |                                     | *7,622                | 93,512            | *750<br>80,045           | 136,265               | 221,980                       | 12,591               | 10,000                       | *2,591<br>113,988         | 3.6                           | .944<br>83,690            |
| Foreign dividends received (1120S) Constructive taxable income from related foreign components total   | 679<br>8 602 401                    | .6 570                | 168 325           | 91.390                   | 7 298 355             | 141 157                       | 665 643              | 574 164                      | 91 479                    |                               | 81979                     |
| Consideration accordence of Controlled Foreign Corporations, user includable income of Controlled Foreign Corporations Foreign dividend income resulting from foreign taxes deemed paid  | 1,547,129                           | 5,915                 | 88,990<br>79,335  | 35,621<br>55,769         | 1,237,391             |                               | 94,571               | 87,722                       | 6,848                     | 15,813                        | 17,704                    |
| Net income (less deficit)<br>Statutory seecial deductions total  | 246,867,473                         | 1,296,962             | 27.709.582        | 5,876,327                | 113,518,786           | 21                            | 35,759,358           | 10,091,887                   | 15,663,175                | 33,873,934                    | 7,666,125                 |
| National Statement of the Communication of the Comm | 9,080,342                           | 255,558               | 258,036           | 720,594                  | 2,413,629             | 589,315                       | 1,244,464            | 564,432                      | 677,946                   | 3,436,910                     | 133,408                   |
| Deduction for dividends paid on certain public utility stock<br>Western Hemisphere Trade Corporation deduction   | 33,387                              | 1,084                 | 14,268            | *1,074                   | 233,998               |                               | 9,152                | 8,120                        | •16                       | (,)                           | 1,752                     |
| Income subject to (ax-<br>income tax, total  | 239,631,773                         | 1,386,949             | 29,041,850        |                          | 114,374,088           |                               | 30,594,403           | 4,531,349                    | 16,053,325 6,485,763      | 26,968,842                    | 8,589,087 3,190,125       |
| Normal tax, surfax, and alternative tax.  Tax from recomputing pnor-year investment credit   | 106,976,893                         | 475,815<br>9,124      | 13,741,509        | 2,398,869                | 52,753,150<br>229,483 | 10,252,353                    | 12,386,647<br>86,219 | 5,940,450                    | 6,443,419                 | 11,756,250                    | 3,151,307<br>34,512       |
| Tax from recomputing prior-year work incentive (WIN) credit<br>Additional tax for tax preferences  | 340,519                             | 640                   | 77,686            |                          | 62<br>109,356         | 17,604                        |                      | 4.900                        | 1,635                     | 121,184                       | 4,306                     |
| Foreign tax credit<br>US possessions tax credit  | 1,134,422                           | 13,210                | 12.512.804        |                          | 11,654,365            | 222,436                       | 594,197              | 13,111                       | 116,169                   | 1,103,998                     | 140,459                   |
| Investment credit<br>Work incentive (WIN) credit   | 12,897,172                          | 100,232               | 234,247           |                          | 5.175.795             | 4,765,97                      |                      | 1,886                        | 654,949                   | 1,094                         | 1,087                     |
| Jobs credit<br>Normal tax, surtax, and atternative tax after credits   | 3,093,915                           | 330,944               | 44,138<br>950,226 | 1,468,112                | 956,211<br>33,879,135 | 5,114,678                     | 9,820,834            | 345,315                      | 5,149,184                 | 204,232<br>9,744,298          | 386,149<br>2,119,508      |
| Total income tax after— Foreign tax and US possessions tax credits Invastment work incentive (WIN) and lobs credits  | 80,396,394                          | 472,076               | 1,325,004         | 2,309,666                | 40,362,086            | 10,146,889                    | 11,865,694           | 5,499,701                    | 6,363,183                 | 10,809,429                    | 3,045,867                 |
| Foreign tax, U.S. possessions tax, investment, work incentive (WIN) and jobs credits.  | 64,386,837                          | 340,710               | 1,046,525         | 1,496,951                | 34,218,035            | 5,256,704                     |                      | 4,720,243                    | 5,191,527                 | 9,908,261                     | 2,158,326                 |
| Fersonar notwing company as<br>Estimated notwing to the total<br>1977 overpayments claimed as a credit   | 48,011,939<br>2,622,992             | 196,930               | 763,355           | 985                      | 26,503,193            | 3,560,293                     | 7.461.084            | 3,539,114                    | 3.920,475                 | 6,948,928<br>298,168          | 1,556,701                 |
| 1978 estimated tax payments Less Refund of estimated tax payments  | 46,359,892<br>971,051               | 2.709                 | 742,459           |                          |                       | 3,438,768                     |                      | 3,351,179                    | 3,726,028                 |                               | 1,440,550                 |
| Payments with application for— First arterison of thing time Consider actions of the time time   | 9,192,444                           | 34,879                | 149,930           | 240,247                  | 4,633,600             | 1,020,491                     | 1,276,629            | 580,124                      | 696,436                   | 1,509                         | 323,891                   |
| Second extension of mind fine Credit for say page 49 regulated minostment companies. Credit for tax on social fines morbidowy discolling and inharpsting oil   | 3,980                               | *(')<br>5.254         | *3                | 3 520                    |                       | 64                            | 166                  | 1.534                        | 165                       |                               | 103                       |
| Refundable energy credit Tax due et time of films  | 5,120                               | 138,447               | 149,828           | •95<br>•95<br>449,036    | 2,029,044             | 297.807                       | 745                  | 915,303                      | 665,481                   | 1,312,414                     | 434,643                   |
| Tax overpayment  Returns of Small Business Corporations, Form 1120S  | 4,915,586                           | 43,562                | 122,641           | 252,956                  | 2,011,033             | 388,677                       | 1,023,932            | 522,448                      | 500,871                   | 739,535                       | 326,303                   |
| Number of returns  | 478,679                             | 26,214                | 3,033             | 52,916                   | 37,467                | 19,968                        | 167,711              | 48,310                       | 119,382                   | 55,830                        | 113,759                   |
| North Manager Amount   | 277,320                             | 14,299                | 1,731             | 33,917                   | 23,634                | 10,736                        | 101,360              | 32.406                       | 68,935                    | 29,789                        | 60,843<br>1,355,801       |
| Deficit<br>Income subject to conportion tax  | ~                                   | 292,564               | 171,293           |                          | 291,103               | 193,476                       | 942,050              | 267,502                      | 674.547                   | 270,808                       | 746,987                   |
| Income tax, total Normal ax surfax and atternative tax   | 3.719                               |                       | [ ]               | .455                     | ::                    | 11                            | 1.716                | 919                          | .897                      | 11                            | ::                        |
| Estimate should be used with caution because of the small number of sample returns on which it is based and a definition of information for specific corporations. Deleted data are included in the  | ich it is based<br>cluded in the ap | Propria               | İ                 |                          |                       |                               |                      |                              |                           |                               |                           |

<sup>\*\*</sup> Data deleted to avoid describe of information for specific corporations. Deleted data are included in the appropriate totals.

The ludes Natura of business not allocable" which is not shown separately.

Test than \$500 per return

NOTE Detail may not add to total because of rounding Credits include foreign lax U.S possessions tax, investment, work incentive (WIN), and jobs credits See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 1.18 - Selected Business Energy Investment Credit Items, by Selected Industrial Divisions RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORM 1120-DISC

 $|\mathrm{All}|$  figures are estimates based on samples — money amounts are in thousands of dollars

|  |                |                      |        |              |                | Selected industrial divisions | al divisions  |                            |                 |                               |             |
|--|----------------|----------------------|--------|--------------|----------------|-------------------------------|---------------|----------------------------|-----------------|-------------------------------|-------------|
| me vel   | Ail            | Agriculture          |        |              |                | Transportation                | Whole         | Wholesale and retail trade | rade            | Finance                       |             |
| Hem  | divisions      | forestry and tishing | Wining | Construction | Manufacturing  | and public<br>utilities       | Total         | Wholesale<br>trade         | Retail<br>trade | insurance,<br>and real estate | Services    |
|  | (1)            | (2)                  | (3)    | (4)          | (5)            | (9)                           | (2)           | (8)                        | (6)             | (10)                          | (11)        |
| Number of returns other than Form 1120-DISC  | 2,369,571      | 126'69               | 19,124 | 228,657      | 223,471        | 92,686                        | 714,544       | 247,793                    | 465,920         | 454,196                       | 559,839     |
| Returns with business energy investment credit items, other than Forms 1120S and 1120-010 and 11 | 0.970          | 29                   | 2 \$   | 203          | 712            | 80                            | 538           | 280                        | 258             | 194                           | 158         |
| Cost of property usable for nonrefundable energy credit, total Number of refurns Amount  | 1,885          | 418                  | 19     | 188          | 586,171        | 11,378                        | 582<br>50,688 | 280                        | 302             | 95                            | 146         |
| Alternative energy property Number of returns Amount   | 485            | • •                  | 12,918 | .129         | 202<br>263,269 | 19                            | 87<br>4,829   | 2,200                      | 68<br>2,629     | 1,005                         | ::          |
| Specially defined energy property Number of returns Amount   | 680<br>173,966 | * *                  | 2.029  | ĬI           | 152,750        | 3,368                         | 10,225        | 3,249                      | 205             | 3.032                         | 60<br>2,215 |
| Recycling equipment Number of returns Amount   | 549            | ::                   | ::     | .59          | 236<br>97 535  | ::                            | 237           | 208<br>34,663              | 29              | ::                            | 11          |
| Shale or equipment<br>Number of returns<br>Amount  | 6.<br>877.7°   |                      | ::     | Ī            | ::             | -::                           | 1-1           | 1 1                        | 11              | 1 1                           | 11          |
| Equipment for producing natural gas from geopressured brine Number of returns Amount   | 166<br>72,979  | 1 1                  | 11     | 11           | ::             | .317                          | 9.            | .216                       | + i             | ::                            | •77         |
| Cost of property usable for refundable energy credit, solar and wind<br>Number of refums<br>Amount   | 44.038         | .20                  | ::     |              | 2,820          | ::                            | 31            | 31                         | 1               | 716                           | .11         |
| Nonetundable energy credit Number of teturis Amount  | 1,702          | 40                   | 12     | 188          | 683<br>52,649  | 1,044                         | 512           | 3,684                      | 249             | 393                           | 146         |
| Refundable energy credit Number of returns Amount  | 267<br>5.120   | .53                  | 98.    | *15          | 34             | .23                           | 35<br>745     | .27                        | .8              | 96                            | *3.204      |
| Returns of Small Business Corporations, Form 1120S, with business energy investment credit inhalt refer to returns.  | .30            | 1                    | ı      | :            | :              | I                             | • 1           |                            |                 | 1                             | I           |
| Cost of property usable for nonretundable energy credit by stockholders<br>Cost of property usable for refundable energy credit by stockholders  | 1,044          |                      | 1 1    | ı:           | ::             | 11                            | 185           | .162                       | .24             | 11                            | 1 1         |
|  |                |                      |        |              |                |                               |               |                            |                 |                               |             |

"Estimate should be used with caution because of the small number of sample refunds on which it is based.

"Logial delived to avoid disclosure of information for specific corporations. Delived data are included in the appropriate totals."

Includes Walture of business not allocable which is not shown separately many many considerable and allocable which is not shown separately and the considerable which is not shown when the separation of the parameter of country. See the for Experiment of thems and "Description of the Sample and Limitations of the Data.

NOTE Desait may not add to total because of rounding See led for Experiment of Terms' and "Description of the Sample and Limitations of the Data.

### Part 2 Tables for 1979

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|   | Number o                | of returns              | Total r                      | eceipts                          |                                 |                                    |                                 |                          |                             |                               |
|---|-------------------------|-------------------------|------------------------------|----------------------------------|---------------------------------|------------------------------------|---------------------------------|--------------------------|-----------------------------|-------------------------------|
| Minor industry  | Total                   | With net income         | All<br>returns               | Returns<br>with net<br>income    | Business<br>receipts            | Cost of<br>sales and<br>operations | Net income<br>(less<br>deficit) | Net<br>income            | Income<br>subject<br>to tax | Total<br>income tax           |
|   | (1)                     | (2)                     | (3)                          | (4)                              | (5)                             | (6)                                | (7)                             | (8)                      | (9)                         | (10)                          |
|   |                         |                         |                              |                                  |                                 |                                    |                                 |                          |                             |                               |
| Total returns of active corporations  | 2,556,794               | 1,588,465               | 5,598,689,129<br>53,345,996  | 4,890,972,248<br>36,578,745      | 5,136,075,461<br>50,590,436     | 3,709,672,825<br>37,795,256        | 284,615,731<br>1,299,975        | 321,648,761<br>2,598,762 | 279,376,063<br>1,675,005    | 120,047,03<br>530,64          |
| Agriculture, forestry, and fishing  | <b>83,489</b><br>59,418 | <b>50,886</b><br>38,290 | 40,448,692                   | 30,576,224                       | 38,214,281                      | 28,451,540                         | 1,003,978                       | 2,137,093                | 1,330,307                   | 423,01                        |
| Agnicultural services (except vetennanans),                                   |                         | 12,596                  | 12,897,304                   | 6,002,521                        | 12,376,156                      | 9,343,716                          | 295,996                         | 461,670                  | 344,698                     | 107,83                        |
| torestry, fishing, hunting, and trapping                                      | 24,071<br>23,919        | 11,110                  | 132,542,644                  | 117,684,172                      | 127,454,324                     | 60,225,485                         | 43,058,586                      | 44,669,763               | 44,043,753                  | 20,210,01                     |
| Metal mining  | 1,039                   | 82                      | 6,923,247                    | 5,715,664                        | 6,443,411                       | 4,293,916                          | 384,083                         | 532,090                  | 410,249                     | 197,15                        |
| Iron ores Copper, lead and zinc, gold and silver ores                         | 34<br>869               | *29<br>49               | 2,135,532<br>4,083,881       | *1,477,193<br>3,974,112          | 1,997,835<br>3,797,786          | *1,451,280<br>2,463,481            | 103,103<br>326,170              | *137,838<br>378,581      | *52,346<br>353,211          | *22,21<br>172,73              |
| Other metal mining  | 136                     | •4                      | 703,835                      | *264,359                         | 647,790                         | 379,155                            | - 45,190                        | 15,672                   | *4,691                      | *2,20                         |
| Coal mining Oil and gas extraction  | 4,014<br>15,485         | 1,205<br>7,805          | 14,550,449<br>102,276,994    | 7,098,904<br>96,879,642          | 13,879,991<br>98,676,714        | 9,923,138<br>40,719,019            | - 79,204<br>42,160,028          | 488,421<br>43,205,207    | 318,263<br>42,728,525       | 165,68<br>19,575,60           |
| Crude petroleum natural gas, and natural gas liquids                          | 6,124                   | 2,821                   | 85,481,651                   | 83.353.642                       | 82,959,238                      | 31,081,600                         | 41,006,956                      | 41,584,418               | 41,328,509                  | 18,971,55                     |
| Oil and gas field services  | 9,361                   | 4,984                   | 16,795,343                   | 13,526,000                       | 15,717,475                      | 9,637,419                          | 1,153,072                       | 1,620,819                | 1,400,016                   | 604,05                        |
| Nonmetallic minerals, except fuels Dimension, crushed, and broken stone, sand | 3,381                   | 2,018                   | 8,791,953                    | 7,989,962                        | 8,454,208                       | 5,289,391                          | 593,692                         | 664,014                  | 586,715                     | 271,57                        |
| and gravel  | 3,039                   | 1,850                   | 5,903,906                    | 5,124,458                        | 5,679,173                       | 3,727,973                          | 369,764                         | 419,368                  | 369,687                     | 156,80                        |
| Other nonmetallic minerals, except fuels  Conatruction                        | 342<br>249,887          | 168<br>155,123          | 2,888,047<br>252,852,706     | 2,865,504<br><b>201,550,74</b> 2 | 2,775,035<br><b>246,890,363</b> | 1,561,418<br>199,975,173           | 223,927<br>5,885,390            | 244,646<br>8,903,932     | 217,028<br><b>7,250,471</b> | 114,77<br><b>2,545,3</b> 9    |
| General building contractors and operative                                    |                         |                         |                              |                                  |                                 |                                    |                                 |                          |                             |                               |
| builders General building contractors   | 107,168<br>103,932      | 58,224<br>56,686        | 109,008,855<br>102,583,393   | 84,719,968<br>60,307,162         | 105,955,605<br>99,919,850       | 91,369,283<br>86,506,429           | 1,950,870<br>1,774,313          | 3,257,917<br>2,986,595   | 2,580,269<br>2,376,403      | 908,41<br>824,07              |
| Operative builders  | 3,236                   | 1,538                   | 6,425,462                    | 4,412,806                        | 6,035,754                       | 4,862,855                          | 176,557                         | 271,322                  | 203,866                     | 84,34                         |
| Heavy construction contractors Special trade contractors                      | 16,384<br>126,335       | 10,999<br>85,900        | 53,716,685<br>90,127,165     | 42,855,552<br>73,975,221         | 51,812,773<br>89,121,986        | 41,998,246<br>66,607,644           | 1,750,287<br>2,284,233          | 2,268,838<br>3,377,177   | 1,993,508<br>2,676,694      | 820,55<br>816,42              |
| Plumbing, heating, and air conditioning                                       | 29,013                  | 18,611                  | 22,223,149                   | 17,936,356                       | 22,003,110                      | 17,079,548                         | 499,307                         | 681,616                  | 551,570                     | 155,94                        |
| Electrical work Other special trade contractors and                           | 19,021                  | 13,656                  | 16,359,784                   | 13,182,176                       | 16,144,349                      | 12,514,751                         | 419,740                         | 538,685                  | 416,691                     | 127,74                        |
| contractors not allocable   | 78,301                  | 53,633                  | 51,544,232                   | 42,856,690                       | 50,974,526                      | 37,013,345                         | 1,365,186                       | 2,156,876                | 1,708,434                   | 532,73                        |
| Manufacturing   | 236,564<br>15,134       | 161,075<br>9,559        | 2,152,660,164<br>239,432,739 | 1,968,343,405<br>210,445,639     | 2,072,665,265<br>234,348,639    | 1,522,576,018<br>180,113,251       | 130,370,486<br>8,346,322        | 139,688,842<br>9,099,097 | 133,051,625<br>8,778,410    | <b>58,976,7</b> 5<br>3,955,79 |
| Meat products   | 2,176                   | 1,750                   | 55,382,877                   | 45,770,364                       | 54,668,727                      | 47,824,525                         | 723,766                         | 844,823                  | 784,675                     | 351,32                        |
| Dairy products Preserved fruits and vegetables                                | 1,110<br>294            | 745<br>186              | 33,785,944<br>23,147,907     | 31,578,049<br>19,301,790         | 33,248,217<br>22,398,887        | 26,683,858<br>16,490,396           | 1,282,165<br>746,745            | 1,333,032<br>826,184     | 1,309,711<br>798,946        | 589,58<br>367,79              |
| Grain mill products Bakery products   | 1,139<br>4,592          | 644<br>2,755            | 32,056,997<br>11,918,170     | 30,103,562<br>10,385,521         | 31,157,778<br>11,786,692        | 23,552,667<br>7,313,363            | 1,417,294<br>420,039            | 1,492,841<br>457,314     | 1,479,779<br>443,563        | 675,39<br>192,02              |
| Sugar and confectionery products  | 511                     | 323                     | 11,584,326                   | 7,870,447                        | 11,281,437                      | 7,975,108                          | 398,302                         | 487,999                  | 469,057                     | 211,89                        |
| Mait liquors and malt<br>Alcoholic bevarages, except malt liquors and         | 34                      | 29                      | 9,358,087                    | 8,063,663                        | 9,256,590                       | 5,920,218                          | 276,222                         | 333,528                  | 315,476                     | 144,76                        |
| malt  | 611                     | 240<br>875              | 13,333,858                   | 13,148,861                       | 12,922,038                      | 8,929,143                          | 621,793                         | 635,938                  | 614,366                     | 277,19<br>673,65              |
| Bottled soft drinks, and flavorings Other food and kindred products           | 1,132<br>3,535          | 2,012                   | 18,524,299<br>30,340,273     | 17,265,027<br>26,958,354         | 17,916,527<br>29,711,748        | 11,824,083<br>23,599,890           | 1,504,071<br>955,924            | 1,547,857<br>1,139,580   | 1,485,861<br>1,076,953      | 472,17                        |
| Tobacco manufactures Textile mill products                                    | 103<br>5,497            | 3,448                   | 23,672,111<br>41,924,359     | 34,804,550                       | 22,791,759<br>41,318,210        | 13,216,256<br>32,237,471           | 2,269,522<br>1,500,849          | 1,873,936                | 2,129,736<br>1,785,115      | 974,17<br>800,57              |
| Weaving mills and textile finishing   | 1,065                   | 570                     | 14,527,442                   | 12,103,904                       | 14,303,952                      | 11,218,059                         | 534,164                         | 617,195                  | 612,123                     | 277,02                        |
| Knitting mills Other textile mill products                                    | 2,511<br>1,921          | 1,513<br>1,365          | 8,000,110<br>19,396,807      | 6,066,732<br>16,633,915          | 7,902,713<br>19,111,545         | 6,156,738<br>14,862,674            | 200,809<br>765,876              | 342,277<br>914,465       | 304,065<br>868,926          | 133,35<br>390,19              |
| Apparel and other textile products  | 16,013                  | 9,451                   | 42,248,265                   | 35,760,001                       | 41,529,835                      | 30,984,570                         | 1,551,232                       | 1,903,712                | 1,762,577                   | 749,31<br>322,15              |
| Man's and boys' clothing Women's and children's clothing                      | 1,850<br>8,912          | 1,531<br>4,805          | 13,690,538<br>18,981,595     | 12,178,131<br>15,669,904         | 13,330,368<br>18,750,306        | 9,768,747<br>14,041,867            | 671,857<br>583,270              | 739,153<br>764,701       | 722,413<br>659,960          | 274,01                        |
| Other apparel and accessones Miscallaneous fabricated textile products,       | 1,732                   | 1,222                   | 2,893,975                    | 2,521,193                        | 2,846,248                       | 2,171,248                          | 113,349                         | 138,854                  | 133,623                     | 54,65                         |
| textile products, not elsewhere classified                                    | 3,519                   | 1,893                   | 6,682,157                    | 5,390,774                        | 6,602,913                       | 5,002,707                          | 182,756                         | 261,004                  | 246,581                     | 98,50                         |
| Lumber and wood products Logging, sawmills, and planing mills                 | 13,182<br>4,871         | 9,535<br>3,857          | 55,392,211<br>23,645,375     | 50,545,750<br>21,807,791         | 51,809,836<br>21,372,980        | 39,181,348<br>16,066,081           | 3,276,562<br>1,744,022          | 3,596,233<br>1,896,859   | 3,391,886<br>1,782,073      | 1,152,53<br>558,38            |
| Millwork, plywood, and related products                                       | 3,738                   | 2,548                   | 19,841,540                   | 18,412,454                       | 18,987,216                      | 14,413,297                         | 1,049,450                       | 1,128,532                | 1,088,749                   | 395,97                        |
| Other wood products, including wood<br>buildings and mobile homes             | 4,573                   | 3,130                   | 11,905,296                   | 10,325,504                       | 11,449,639                      | 8,701,970                          | 483,090                         | 570,842                  | 521,064                     | 198,17                        |
| Furniture and fixtures Paper and allied products                              | 7,221<br>3,347          | 5,399<br>2,577          | 19,995,655<br>55,486,806     | 15,744,620<br>52,796,964         | 19,655,110<br>52,108,930        | 14,181,932<br>36,508,077           | 815,804<br>4,660,320            | 1,023,106<br>4,753,704   | 960,945<br>4,683,236        | 408,54<br>1,855,35            |
| Pulp, paper, and board mills  | 405                     | 221                     | 33,169,756                   | 32,220,228                       | 30,500,654                      | 21,614,319                         | 2,852,551                       | 2,890,015                | 2,883,833                   | 1,057,3                       |
| Other paper products Printing and publishing                                  | 2,942<br>37,580         | 2,356<br>24,300         | 22,317,050<br>62,616,240     | 20,576,736<br>56,985,454         | 21,608,276<br>60,475,168        | 14,893,758<br>37,960,380           | 1,807,768<br>5,091,005          | 1,863,689<br>5,552,735   | 1,799,403<br>5,140,297      | 798,03<br>2,202,09            |
| Newspapers  | 4,418                   | 3,235                   | 19,458,138                   | 18,689,007                       | 18,644,152                      | 11,412,738                         | 2,526,330                       | 2,563,636                | 2,420,052                   | 1,060,06                      |
| Periodicals Books, greeting cards, and miscellaneous                          | 4,517                   | 2,766                   | 9,371,337                    | 8,096,328                        | 8,998,736                       | 6,085,347                          | 489,182                         | <b>59</b> 6,158          | 512,247                     | 217,45                        |
| publishing<br>Commercial and other printing and printing                      | 5,924                   | 3,258                   | 11,628,002                   | 10,472,695                       | 11,001,109                      | 5,960,484                          | 862,955                         | 1,030,918                | 962,058                     | 434,90                        |
| trade services  | 22,721                  | 15,041                  | 22,158,762                   | 19,727,224                       | 21,831,172                      | 14,501,810                         | 1,192,537                       | 1,362,022                | 1,245,941                   | 489,67                        |
| Chemicals and allied products<br>Industrial chemicals, plastics materials and | 10,477                  | 6,425                   | 173,067,985                  | 163,480,429                      | 166,170,335                     | 109,886,043                        | 13,443,274                      | 13,976,789               | 13,644,185                  | 6,203,09                      |
| synthetics  | 3,838<br>408            | 2,021                   | 77,813,202                   | 74,380,163                       | 74,800,276                      | 50,277,330                         | 5,231,961                       | 5,412,874                | 5,290,935                   | 2,405,7°<br>2,172,19          |
| Drugs<br>Soap, cleaners, and toilet goods                                     | 1,6301                  | 351<br>918              | 33,541,203<br>32,988,234     | 31,911,935<br>32,432,249         | 31,420,275<br>32,106,488        | 17,500,393<br>22,576,576           | 4,762,885<br>2,374,220          | 4,856,614<br>2,397,263   | 4,774,396<br>2,365,202      | 1,079,10                      |
| Paints and allied products Agricultural and other chemical products           | 1,447<br>3,154          | 1,118<br>2,017          | 5,844,544<br>22,880,802      | 5,204,765<br>19,551,317          | 5,775,856<br>22,067,437         | 4,002,753<br>15,528,990            | 237,308<br>836,901              | 274,676<br>1,035,363     | 269,189<br>944,464          | 116,99<br>429,09              |
| Petroleum (including integrated) and coal                                     |                         |                         |                              |                                  |                                 |                                    |                                 |                          |                             |                               |
| products Petroleum refining (including integrated)                            | 1,137<br>392            | 1,051<br>328            | 464,251,893<br>459,888,367   | 449,025,741<br>445,113,554       | 446,935,591<br>444,670,221      | 365,653,037<br>362,460,736         | 32,965,522<br>32,730,222        | 33,170,394<br>32,922,334 | 31,037,830<br>30,795,789    | 14,050,56<br>13,945,85        |
| Petroleum and coal products not alsewhere<br>classified                       | 745                     | 723                     | 1                            |                                  |                                 | 3,192,301                          | 235,300                         | 248,060                  | 242,041                     | 104,71                        |
| Rubber and miscellaneous plastics products                                    | 9,488                   | 6,444                   |                              | 3,912,186<br>38,704,864          | 4,265,370<br>43,330,721         | 3,192,301                          | 1,653,040                       | 1,915,445                | 1,801,998                   | 765,46                        |
| Rubber products, plastics footwear, hose and betting                          | 1,468                   | 676                     | 26,714,672                   | 24,057,482                       | 26,051,579                      | 18,800,091                         | 745,238                         | 820,650                  | 778,499                     | 345,97                        |
| Miscellaneous plastics products   | 8,020                   | 5,568                   | 17,655,875                   | 14,647,382                       | 17,279,142                      | 12,091,706                         | 907,802                         | 1,094,795                | 1,023,499                   | 419,48                        |
| Leather and leather products Footwear, except rubber                          | 2,894<br>434            | 1,541<br>245            | 13,436,390<br>9,062,691      | 11,873,769<br>8,380,241          | 13,189,932<br>8,850,653         | 9,589,608<br>6,251,013             | 588,698<br>454,744              | 673,768<br>493,703       | 608,667<br>443,957          | 267,07<br>201,52              |
| Leather and leather products, not elsewhere                                   |                         |                         |                              |                                  | !                               |                                    |                                 |                          |                             |                               |
| classified  | 2,460                   | 1,296                   | 4,373,499                    | 3,493,528                        | 4,339,279                       | 3,338,595                          | 133,954                         | 180,065                  | 164,710                     | 65,54                         |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Date."

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net income, Total income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates besed on samples-money amounts are in thousands of dollars]

|  | Number o          | of returns        | Total r                   | есерts                        |                           |                                    |                                 |                         |                               |                        |
|--|-------------------|-------------------|---------------------------|-------------------------------|---------------------------|------------------------------------|---------------------------------|-------------------------|-------------------------------|------------------------|
| Minor industry   | Total             | With net income   | All<br>returns            | Returns<br>with net<br>income | Business<br>receipts      | Cost of<br>sales end<br>operations | Net income<br>(less<br>deficit) | Net<br>income           | Income<br>subject<br>to tax   | Total income tax       |
|  | (1)               | (2)               | (3)                       | (4)                           | (5)                       | (6)                                | (7)                             | (8)                     | (9)                           | (10)                   |
| Manufacturing — Continued  |                   |                   |                           |                               |                           |                                    |                                 |                         |                               |                        |
| Stone, clay, and glass products  | 8,526             | 6,398             | 47,114,876                | 44,160,665                    | 45,667,873                | 31,604,844                         | 2,865,128                       | 3,044,238               | 2,889,810                     | 1,244,227              |
| Glass products   | 1,086             | 642               | 13,641,069                | 13,204,273                    | 13,223,067                | 8,896,097                          | 755,685                         | 791,563                 | 740,605                       | 327,426                |
| Cement, hydraulic  | 302               | 144               | 4,468,376                 | 4,305,618                     | 4,273,945                 | 2,890,960                          | 355,535                         | 377,507                 | 366,057                       | 160,999                |
| Concrete, gypsum, and plaster products Other nonmetallic mineral products          | 5,136<br>2,002    | 4,138<br>1,474    | 16,564,873<br>12,440,558  | 15,447,917<br>11,202,858      | 16,217,636<br>11,953,226  | 11,541,974<br>8,275,812            | 1,020,204<br>733,704            | 1,085,985<br>789,183    | 1,021,882<br>761,066          | 431,913<br>323,890     |
| Primary metal industries   | 3,850             | 3,110             | 148,298,739               | 129,024,760                   | 144,306,708               | 111,903,909                        | 5,449,689                       | 5,898,456               | 5,581,624                     | 2,522,280              |
| Ferrous metal industries, miscellaneous  |                   |                   |                           |                               |                           |                                    |                                 | l l                     |                               |                        |
| primary metal products   | 2,427             | 2,205             | 86,924,499                | 70,966,974                    | 84,672,610                | 64,582,958                         | 2,681,016                       | 2,966,931               | 2,866,889                     | 1,270,904              |
| Nonferrous metal industries  | 1,423             | 905               | 61,374,240                | 58,057,786                    | 59,434,097                | 47,320,952                         | 2,768,673                       | 2,911,525               | 2,714,735                     | 1,251,376              |
| Fabricated metal products  Metal cans and shipping containers                      | 34,956<br>164     | 26,414<br>136     | 110,772,897<br>11,810,389 | 100,297,797<br>11,516,686     | 108,171,188<br>11,460,028 | 77,809,268<br>8,230,370            | 6,616,517<br>510,455            | 7,242,468<br>524,204    | 6,7 <b>85,58</b> 7<br>495,080 | 2,879,082<br>219,538   |
| Cutlery, hand tools, and hardware, screw   | 104               | 150               | 11,010,003                | 11,510,000                    | 11,400,020                | 0,200,070                          | 310,433                         | 324,204                 | 455,000                       | 213,330                |
| machine products, bolts, and similar<br>products                                   | 3,455             | 2,939             | 14,055,042                | 13,025,640                    | 13,704,241                | 8,901,235                          | 1,214,012                       | 1,286,549               | 1,227,321                     | 533,693                |
| Plumbing and heating, except electric and  | 75.4              | 601               | E 202 4 E C               | 4 070 962                     | E 270 7E0                 | 2 574 067                          | 415 500                         | 424 602                 | 415 222                       | *00.000                |
| warm air. Fabricated structural metal products                                     | 754<br>8,305      | 691<br>6,509      | 5,383,156<br>30,864,714   | 4,970,863<br>28,119,356       | 5,270,759<br>30,287,877   | 3,574,967<br>23,130,608            | 415,599<br>1,634,753            | 434,683<br>1,829,485    | 415,332<br>1,713,016          | 166,992<br>716,695     |
| Metal forgings and stampings   | 5,457             | 3,882             | 11,846,188                | 10,556,985                    | 11,660,098                | 8,507,440                          | 617,399                         | 700,542                 | 658,953                       | 277,168                |
| Coating, engraving, and allied services  | 2,608             | 1,986             | 4,976,097                 | 4,700,713                     | 4,874,342                 | 3,206,166                          | 291,682                         | 305,168                 | 266,481                       | 101,124                |
| Ordnance and accessones, except vehicles   | 501               | 00                |                           |                               |                           | 700 000                            |                                 |                         |                               |                        |
| and guided missiles Miscellaneous fabricated metal products                        | 531<br>13,682     | 26<br>10,245      | 1,052,387<br>30,764,923   | 914,092<br>26,493,462         | 1,034,034<br>29,879,810   | 729,222<br>21,529,260              | 69,363<br>1,863,254             | 83,762<br>2,078,075     | 81,005<br>1,928,400           | 36,987<br>806,886      |
| Machinery, except electrical   | 27,089            | 19,264            | 161,346,222               | 151,808,520                   | 149,191,859               | 96,318,977                         | 15,308,245                      | 15,958,052              | 15,617,526                    | 7,012,176              |
| Farm machinery   | 2,181             | 795               | 14,635,600                | 12,728,092                    | 13,644,850                | 9,685,278                          | 621,340                         | 746,501                 | 727,003                       | 327,072                |
| Construction and related machinery   | 1,259             | 1,204             | 30,965,276                | 29,591,635                    | 29,738,016                | 20,540,456                         | 2,622,955                       | 2,694,637               | 2,637,653                     | 1,203,124              |
| Metalworking machinery Special industry machinery                                  | 8,656<br>3,083    | 6,796<br>2,369    | 14,547,702,<br>14,415,027 | 13,696,216<br>12,905,505      | 14,190,790<br>13,919,502  | 8,996,749<br>9,810,193             | 1,317,266<br>819,775            | 1,349,600<br>923,197    | 1,291,470<br>886,485          | 531,247<br>385,490     |
| General industry machinery   | 4,113             | 2.575             | 22,630,687                | 21,401,029                    | 21,909,600                | 14,996,190                         | 1,619,260                       | 1,717,399               | 1,675,601                     | 748,270                |
| Office, computing, and accounting machines   | 861               | 299               | 46,081,050                | 44,839,730                    | 38,204,530                | 19,928,170                         | 7,204,839                       | 7,328,012               | 7,267,864                     | 3,332,060              |
| Other machinery, except electrical   | 6,936             | 5,206             | 18,070,881                | 16,646,314                    | 17,584,572                | 12,361,939                         | 1,102,810                       | 1,198,707               | 1,131,450                     | 484,912                |
| Electrical and electronic equipment  | 14,120            | 10,150            | 150,297,538               | 134,088,767                   | 143,675,004               | 97,419,531                         | 8,708,283                       | 9,941,237               | 9,391,774                     | 4,201,613              |
| Household appliances Radio, television, and communication                          | 647               | 637               | 12,884,699                | 12,742,670                    | 12,494,797                | 8,567,856                          | 764,762                         | 782,097                 | 738,717                       | 335,106                |
| equipment  | 1,859             | 859               | 37,089,435                | 34,875,709                    | 34,651,326                | 24,411,385                         | 1,792,131                       | 2,021,293               | 1,810,909                     | 800,215                |
| Electronic components and accessones   | 6,427             | 4,899             | 38,656,636                | 36,018,728                    | 37,517,505                | 25,587,534                         | 2,490,125                       | 2,772,811               | 2,611,943                     | 1,156,156              |
| Other electrical equipment   | 5,187             | 3,755             | 61,666,769                | 50,451,661                    | 59,011,377                | 38,852,754                         | 3,661,264                       | 4,365,037               | 4,230,206                     | 1,910,137              |
| Motor vehicles and equipment<br>Transportation equipment, except motor vehicles    | 2,142<br>2,697    | 1,600<br>1,527    | 162,432,520<br>65,526,107 | 147,403,368<br>55,815,339     | 154,991,598<br>62,504,982 | 115,910,195<br>46,844,255          | 8,329,856<br>1,782,170          | 9,148,274<br>2,855,329  | 9,022,432<br>2,498,694        | 4,139,387<br>1,120,186 |
| Aircreft, guided missiles and parts  | 772               | 702               | 52,931,178                | 46,471,216                    | 50.261.103                | 37,258,358                         | 1,445,776                       | 2,266,035               | 1,955,390                     | 887,421                |
| Ship and boat building and repaining   | 1,456             | 562               | 6,588,406                 | 5,430,962                     | 6,353,997                 | 4,882,992                          | 271,284                         | 369,883                 | 330,114                       | 138,349                |
| Other transportation equipment, except motor                                       | 400               | 200               | 0.000.500                 | 0010101                       | 5 000 000                 | 4 700 005                          | 05.400                          | 240.440                 | 0.0.100                       | 04.447                 |
| vehicles   | 469               | 263               | 6,006,523                 | 3,913,161                     | 5,889,882                 | 4,702,905                          | 65,109                          | 219,410                 | 213,190                       | 94,417                 |
| Instruments and related products Scientific instruments and measuring devices,     | 7,614             | 4,507             | 38,516,898                | 34,322,608                    | 36,867,546                | 22,231,774                         | 3,617,914                       | 3,941,117               | 3,814,528                     | 1,728,369              |
| watches and clocks   | 2,711             | 1,448             | 15,071,969                | 13,163,844                    | 14,495,845                | 8,783,774                          | 1,195,472                       | 1,354,012               | 1,304,384                     | 590,093                |
| Optical, medical, and ophthalmic goods   | 4,566             | 2,893             | 12,563,895                | 11,333,702                    | 12,042,791                | 7,268,452                          | 1,026,879                       | 1,134,770               | 1,075,854                     | 477,925                |
| Photographic equipment and supplies  Miscellaneous manufacturing and manufacturing | 337               | 166               | 10,881,034                | 9,825,062                     | 10,328,909                | 6,179,547                          | 1,395,562                       | 1,452,335               | 1,434,290                     | 660,351                |
| not allocable  | 13,497            | ••                | 32,458,964                | ••                            | 31,624,439                | 22,129,492                         | 1,530,532                       | ••                      | 1,724,767                     | 744,872                |
| Transportation and public utilities  | 103,770           | 59,649            | 445,978,021               | 376,986,197                   | 432,328,292               | 282,924,553                        | 18,355,601                      | 21,907,705              | 20,734,761                    | 9,252,511              |
| Transportation   | 82,105            | 46,341            | 161,339,436               | 140,700,800                   | 173,907,668               | 123,957,325                        | 4,488,603                       | 6,603,690               | 6,042,687                     | 2,500,538              |
| Railroad transportation  | 527               | 159               | 38,130,899                | 31,891,732                    | 35,110,225                | 26,419,688                         | 959,756                         | 1,843,009               | 1,798,467                     | 770,237                |
| Local and interurban passenger transit   | 10,385            | 5,727             | 3,039,787                 | 2,093,157                     | 2,943,995                 | 1,779,698                          | 135,932                         | 184,866                 | 159,496                       | 55,792                 |
| Trucking and warehousing   | 35,631            | 21,900            | 57,862,518                | 46,400,961                    | 56,449,019                | 36,590,207                         | 1,481,555                       | 1,937,448               | 1,716,078                     | 667,856                |
| Water transportation<br>Transportation by air                                      | 9,744<br>6,365    | 4,032<br>2,320    | 15,117,699<br>36,344,901  | 9,850,859<br>23,991,531       | 14,405,461<br>34,790,404  | 10,309,354<br>24,865,560           | 511,334<br>117,565              | 771,625<br>640,172      | 643,095<br>591,080            | 269,046<br>257,552     |
| Pipelines, except natural gas  | 184               | 140               | 12,180,422                | 11,688,481                    | 12,075,312                | 10,225,225                         | 899,110                         | 910,486                 | 726,968                       | 331,828                |
| Transportation services, not elsewhere   |                   |                   |                           |                               |                           |                                    |                                 |                         |                               |                        |
| classified   | 19,269            | 12,063            | 18,663,209                | 14,784,080                    | 18,133,251                | 13,767,593                         | 383,351                         | 516,084                 | 407,503                       | 148,228                |
| Communication Telephone, telegraph, and other                                      | 9,069             | 5,466             | 91,883,942                | 90,340,404                    | 89,903,885                | 41,754,198                         | 7,190,105                       | 7,391,739               | 7,112,503                     | 3,301,557              |
| communication services   | 4,496             | 2,411             | 78,992,671                | 78,439,283                    | 77,525,522                | 35,038,071                         | 5,735,555                       | 5,782,947               | 5,605,709                     | 2.638.312              |
| Radio and television broadcasting  | 4,573             | 3,055             | 12,891,271                | 11,901,120                    | 12,378,364                | 6,716,127                          | 1,454,550                       | 1,608,792               | 1,506,794                     | 663,246                |
| Electric, gas, and sanitary services   | 12,596            | 7,842             | 172,754,644               | 145,944,993                   | 168,516,739               | 117,213,030                        | 6,676,893                       | 7,712,276               | 7,579,591                     | 3,450,415              |
| Electric services  | 394               | 96                | 51,611,073                | 43,109,926                    | 50,793,428                | 31,081,157                         | 1,945,566                       | 2,357,657               | 2,324,940                     | 1,072,441              |
| Gas production and distribution Combination utility services                       | 1,795<br>463      | 1,599<br>457      | 78,187,477<br>38,098,811  | 68,516,821<br>30,242,001      | 76,092,739<br>36,934,502  | 60,075,108<br>23,640,415           | 3,223,702<br>1,206,999          | 3,464,238<br>1,507,003  | 3,412,211<br>1,486,862        | 1,549,344<br>683,543   |
| Water supply and other sanitary services   | 9,944             | 5,690             | 4,857,282                 | 4,076,244                     | 4,696,069                 | 2,416,350                          | 300,626                         | 383,378                 | 355,578                       | 145,087                |
| Wholesale and retail trade   | 772,598           | 500,211           | 1,752,708,933             | 1,497,703,382                 | 1,713,929,230             | 1,364,156,032                      | 40,181,385                      | 48,169,112              | 34,697,843                    | 13,419,871             |
| Wholesale trade  | 265,746           | 188,498           | 970.684.572               | 862,502,084                   | 956.130.361               | 815.073.933                        | 25.753.036                      | 29,450,622              | 18,620,507                    | 7,298,553              |
| Grocenes and related products  | 24,299            | 16,175            | 143,610,263               | 121,991,852                   | 142,283,783               | 125,679,408                        | 1,288,170                       | 1,715,053               | 1,389,066                     | 527,839                |
| Machinery, equipment, and supplies   | 56,108            | 43,380            | 111,028,686               | 100,431,130                   | 108,067,237               | 81,331,512                         | 5,875,129                       | 6,373,164               | 3,083,673                     | 1,142,360              |
| Miscellaneous wholesale trade  Motor vehicles and automotive equipment             | 185,339<br>20,098 | 128,943<br>15,163 | 716,045,622<br>50,695,031 | 640,079,101<br>43,178,478     | 705,779,342<br>50,036,038 | 608,063,013<br>39,779,965          | 18,589,737<br>2,016,926         | 21,362,405<br>2,245,952 | 14,167,768<br>1,351,172       | 5,628,354<br>536,453   |
| Furniture and home furnishings   | 5,512             | 2,446             | 8,625,453                 | 6.937,915                     | 8,459,285                 | 6,321,648                          | 87,722                          | 202,874                 | 159,207                       | 59,217                 |
| Lumber and construction materials  | 9,741             | 7,681             | 34,992,679                | 30,385,220                    | 34,526,431                | 28,603,959                         | 946,648                         | 1,049,964               | 639,896                       | 311,765                |
| Sporting, recreational, photographic, and  | 2 420             |                   | 0 1 10 157                | 4 070 740                     | 0.055.500                 |                                    | 22.500                          | *******                 | *22.057                       | 54.000                 |
| hobby goods, toys, and supplies<br>Metals and minerals, except petroleum and       | 2,426             | 1,431             | 6,143,457                 | 4.076,719                     | 6,055,592                 | 4,519,960                          | 32,590                          | 194,164                 | 132,657                       | 54,308                 |
| scrap  | 6,005             | 4,025             | 63,532,283                | 58,656,563                    | 62,757,265                | 57,941,305                         | 916,542                         | 1,069,027               | 780,307                       | 335,185                |
| Electrical goods   | 16,488            | 11,411            | 38,896,132                | 33,679,756                    | 38,083,428                | 26,360,554                         | 2,109,355                       | 2,314,127               | 1,079,831                     | 424,764                |
| Hardware, plumbing, and heating equipment  |                   |                   | 20.000.000                | 23 , 22 2 : -                 | 20 (22 25                 | 22 2 4 2 2 2                       | 007.000                         | 1 000 75-               | 0.0.00                        | 200 070                |
| and supplies<br>Other durable goods  | 13,645<br>28,117  | 10,497<br>19,692  | 29,988,910<br>65,723,103  | 27,186,045<br>59,868,638      | 29,402,058<br>64,563,097  | 22,346,600<br>53,482,284           | 967,623<br>2,052,624            | 1,082,755<br>2,361,966  | 940,126<br>1,497,595          | 339,973<br>568,800     |
| Paper and paper products   | 5,640             | 4,563             | 16,544,258                | 15,556,002                    | 16,362,007                | 13,038,766                         | 471,124                         | 510,761                 | 353,595                       | 129,138                |
| Drugs, drug proprietaries, and druggists'  |                   |                   |                           |                               |                           |                                    |                                 |                         |                               |                        |
| sundnes  | 3,332             | 2,455             | 10,651,334                | 9,066,747                     | 10,511,879                | 8,274,776                          | 324,705                         | 371,338                 | 225,332                       | 88,127                 |
| Apparel, piece goods, and notions  | 12,180            | 7,572             | 27,781,020                | 24,444,148                    | 27,519,863                | 22,526,326                         | 475,276                         | 740,269                 | 526,979                       | 202,748                |
| Farm-product raw materials<br>Chemicals and allied products                        | 9,879<br>4,987    | 7,549<br>3,750    | 106,946,135<br>15,249,318 | 90,333,703<br>13,835,264      | 105,339,127<br>14,882,149 | 98,938,634<br>11,628,163           | 1,133,082<br>1,424,376          | 1,302,471<br>1,479,074  | 732,669<br>293,254            | 284,364<br>118,602     |
| Petroleum and petroleum products   | 13,261            | 10,677            | 153,967,994               | 144.541,083                   | 152,200,568               | 142,892,784                        | 3,879,094                       | 4,039,165               | 3,536,405                     | 1,517,944              |
| Alcoholic beverages  | 5,622             | 3,742             | 26,444,418                | 25,155,168                    | 26,212,403                | 20,042,928                         | 846,583                         | 901,008                 | 761,604                       | 309,457                |
| Miscellaneous nondurable goods, wholesale trade not allocable                      | 28,406            | 16,289            | 59,864,097                | 53,177,654                    | 58,868,150                | 49,364,362                         | 905,467                         | 1,497,491               | 957,140                       | 347,489                |
| Footnotes at and of table. See text for "Explanation of                            |                   |                   |                           | •                             | ,                         | 10,004,002                         | 303,407                         | 1184,184,               | 337,140                       | 5-7,703                |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Oata."

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

| All rigures are estimates based on samples—   |                   |                    |                            |                            |                            |                                    |                                 |                         |                             |                     |
|---|-------------------|--------------------|----------------------------|----------------------------|----------------------------|------------------------------------|---------------------------------|-------------------------|-----------------------------|---------------------|
| Minor industry  | Number of         | With net income    | All returns                | Returns<br>with net        | Business<br>receipts       | Cost of<br>sales and<br>operations | Net income<br>(less<br>deficit) | Net<br>income           | Income<br>subject<br>to tax | Total<br>income tax |
|   | (1)               | (2)                | (3)                        | income<br>(4)              | (5)                        | (6)                                | (7)                             | (6)                     | (9)                         | (10)                |
| Wholesale and retail trade — Continued  |                   |                    |                            |                            |                            |                                    |                                 |                         |                             |                     |
| Ratail trade  | 505,440           | 311,058            | 779,904,603                | 633,969,060                | 755,696,140                | 547,274,267                        | 14,418,291                      | 18,712,256              | 16,061,028                  | 6,114,457           |
| Building materials, gerden supplies, and mobila home dealars  | 41,249            | 29,939             | 45,218,829                 | 39 634,431                 | 44,341,435                 | 32,370,433                         | 1,382,049                       | 1,605,009               | 1,374,441                   | 462,995             |
| Building materials dealers Hardwara stores  | 20,183<br>12,655  | 14,189<br>9,508    | 30,727,175<br>7,560,774    | 27,616,136<br>6,568,198    | 30,240,022<br>7,424,672    | 22,461,621<br>4,976,288            | 987,545<br>260,364              | 1,114,589<br>298,268    | 984,552 l<br>257,397        | 355,763<br>72,571   |
| Garden supplies and mobile home dealers   | 8,411             | 6,242              | 6,930,880                  | 5,450,097                  | 6,676,741                  | 4,932,524                          | 134,139                         | 192,152                 | 132,493                     | 34,661              |
| General merchandise stores Food stores  | 8,297<br>37,663   | 5,965<br>24,042    | 124,476,749<br>169,064,537 | 114,551,900<br>143,262,010 | 111,309,337<br>167,426,552 | 72,283,642<br>130,512,372          | 3,283,779<br>2,222,475          | 3,512,759<br>2,638,663  | 3,203,713<br>2,404,357      | 1,425,830           |
| Grocery stores  | 24,157            | 18,561             | 160,270,750                | 137,741,464                | 158,720,761                | 124,270,542                        | 2,229,954                       | 2,502,568               | 2,296,897                   | 969,678             |
| Other food storas.  Automotive dealers and service stations   | 13,506<br>82,834  | 5,481<br>49,873    | 8,793,786<br>213,377,638   | 5,520,546<br>150,068,117   | 8,705,791<br>209,957,842   | 6,241,831<br>178,066,222           | - 7,478<br>1.411.064            | 136,095<br>2,534,897    | 107,460<br>2,175,200        | 35,76°<br>722,159   |
| Motor vahicla dealers   | 38,904            | 20,630<br>13,132   | 158,864,528<br>34,689,523  | 104,075,401<br>30,360,621  | 156,095,332<br>34,366,770  | 134,615,268                        | 367,325                         | 1,243,006               | 1,071,882                   | 354,82              |
| Gasoline service stations Other automotive dealers  | 17,727<br>26,203  | 16,111             | 19,823,587                 | 15,632,096                 | 19,495,740                 | 29,318,547<br>14,132,407           | 697,904<br>345,835              | 776,435<br>515,456      | 675,214<br>428,104          | 243,873<br>123,464  |
| Apparel and accessory stores  | 44,422<br>41,284  | 27,397<br>27,239   | 31,416,886<br>30,494,511   | 25,146,240<br>24,750,593   | 30,766,347<br>29,859,383   | 18,239,057<br>18,806,309           | 992,482<br>809,244              | 1,378,691<br>1,087,508  | 1,205,812<br>896,235        | 460,12              |
| Furniture and home furnishings stores<br>Eating and drinking places                                       | 108,462           | 52,586             | 56,880,119                 | 41,560,626                 | 54,909,729                 | 23,700,943                         | 1,402,646                       | 2,244,269               | 1,697,813                   | 298,57<br>620,93    |
| Miscellaneous retail stores  Drug stores and proprietary stores   | 141,229<br>16,792 | 94,017<br>12,318   | 108,975,333<br>26,717,431  | 94,995,144<br>25,320,109   | 107,125,515<br>26,459,456  | 73,295,288<br>19,302,329           | 2,914,552<br>706,109            | 3,710,461<br>778,306    | 3,103,456 t<br>719,395      | 1,118,39<br>292,79  |
| Liquor stores   | 10,377            | 7,232              | 6,532,742                  | 5,209,384                  | 6,479,957                  | 5,068,099                          | 114,545                         | 144,669                 | 98,349                      | 24,89               |
| Other ratail storas Wholesala and ratail trade not allocable  | 114,060<br>1,412  | 74,417<br>€55      | 75,725,161<br>2,119,759    | 64,465,650<br>1,232,238    | 74 166,102<br>2,102,729    | 48,924,861<br>1,807,831            | 2,093,898<br>10,058             | 2,787,466<br>26,233     | 2,285,711<br>16,309         | 800,70<br>6,86      |
| Finance, Insurance, and real estate   | 471,222           | 281,548            | 561,106,622                | 495,231,051                | 255,128,441                | 123,513,417                        | 36,959,270                      | 43,207,782              | 28,238,662                  | 11,749,92           |
| Banking   | 13,645            | 12,157             | 172,220,355                | 151,845,922                | 17,144,458                 | 2,969,054                          | 7,333,927                       | 8,510,247               | 7,905,211                   | 3,412,26            |
| Mutual savings banks Bank holding companies   | 439<br>1,578      | 404<br>1,239       | 13,383,277<br>110,649,860  | 10,932,574<br>104,421,214  | 452,127<br>13,372,826      | 91,981<br>2,785,766                | 415,627<br>4,943,635            | 513,164<br>5,108,251    | 300,043<br>4,852,952        | 131,000<br>2,175,46 |
| Sanks, axcept mutual savings banks and<br>bank holding companies  | 11,628            | 10,514             | 48,187,218                 | 36,492,134                 | 3,319,505                  | 91,307                             | 1,974,665                       | 2,888,831               | 2,752,216                   | 1,105,804           |
| Credit agencies other than banks  | 53,825            | 31,015             | 69,742,445                 | 59,472,791                 | 10,792,881                 | 2,938,827                          | 2,879,646                       | 4,021,426               | 3,612,927                   | 1,591,583           |
| Savings and loan associations<br>Personal credit institutions   | 4,509             | 3,946<br>2,617     | 47,910,028<br>8,199,298    | 40,418,067<br>7,604,484    | 2,541,380<br>5,178,435     | 358,418<br>2,159,140               | 1,683,846                       | 2,123,584<br>488,414    | 2,056,248                   | 957,483             |
| Business credit institutions  | 5,213<br>663      | 440                | 2,446,939                  | 2,197,334                  | 1,289,673                  | *17,896                            | 435,086<br>369,335              | 435,381                 | 445,309<br>427,742          | 184,07<br>194,74    |
| Other credit agencies, finance not allocable  | 43,440            | 24,012             | 11,166,179                 | 9,052,906                  | 1,783,393                  | 403,374                            | 391,380                         | 974,047                 | 683,628                     | 255,27              |
| Security, commodity brokers and services<br>Security brokers, dealers, and flotation                      | 6,743             | 4,499              | 13,954,140                 | 11,748,253                 | 5,911,725                  | 604,537                            | 576,362                         | 936,850                 | 793,938                     | 331,12              |
| companies   | 3,443             | 2,698              | 11,299,046                 | 9,795,664                  | 3,653,198                  | 200,533                            | 670,205                         | 781,481                 | 667,821                     | 278,55              |
| allied services   | 3,300<br>8,005    | 1,601<br>5,710     | 2,655,094<br>226,335,472   | 1,952,588<br>213,988,731   | 2,258,527<br>176,616,309   | 404,004<br>102,370,279             | - 93,843<br>12,162,432          | 155,370<br>12,656,325   | 126,117<br>9,503,376        | 52,57<br>4,306,48   |
| Lifa insuranca  | 1,787             | 1,343              | 124,684,178                | 118,058,135                | 87,735,741                 | 48,698,370                         | 7,662,837                       | 7,852,883               | 6,867,548                   | 3,132,89            |
| Mutual insurance, except life or manne and<br>certain fire or flood insurance companies                   | 1,308             | 1,114              | 28,725,502                 | 26,616,479                 | 25,756,881                 | 17,037,025                         | 1,011,389                       | 1,096,731               | 816,839                     | 363,80              |
| Other insurance companies   | 4,910             | 3,253              | 72,925,792                 | 69,314,117                 | 63,123,687                 | 36,634,884                         | 3,488,207                       | 3,706,710               | 1,818,989                   | 809,79              |
| Insurance agents, brokers, and service Real astata  | 45,082<br>294,104 | 30,113;<br>166,399 | 14,194,448<br>45,724,025   | 11,260,832<br>31,365,980   | 13,540,068<br>27,047,489   | 2,847,154<br>9,284,721             | 1,092,053<br>3,095,610          | 1,282,354<br>5,378,258  | 1,021,182<br>3,864,678      | 377,27<br>1,196,80  |
| Real estate operators and lessors of buildings  | 156,597           | 99,125             | 17,113,022                 | 12,184,150                 | 7,197,354                  | 2,791,025                          | 1,473,606                       | 2,355,867               | 1,931,718                   | 554,20              |
| Lessors of mining, oil, and similar property<br>Lessors of railroad property, and of real                 | 697               | 476                | 294,708                    | 243,404                    | 50,278                     | *25,215                            | 129,829                         | 138,872                 | 122,691                     | 43,66               |
| property, not alsewhera classified<br>Condominium managament and cooperative                              | 6,730             | 4,312              | 300,701                    | 217,732                    | 74,099                     | 28,117                             | 39,839                          | 64,813                  | 49,723                      | 10,99               |
| housing associations  | 5,057             | 2,398              | 831,446                    | 216,557                    | 616,652                    | *283                               | - 67,095                        | 19,583                  | 13,998                      | 3,61                |
| Subdividers and devalopers. Other real estata   | 33,338<br>89,685  | 16,063<br>44,025   | 8,063,525<br>19,120,623    | 5,991,956<br>12,512,181    | 1,804,323<br>17,304,783    | 990,692<br>5,449,389               | 991,423<br>528,008              | 1,637,007<br>1,162,118  | 1,050,425<br>696,122        | 383,19:<br>200,93   |
| Holding and other invastment companies, axcept  |                   |                    |                            |                            |                            |                                    | · ·                             |                         |                             |                     |
| bank holding companies Regulated investment companies   | 49,818<br>1,021   | 31,655<br>786      | 18,935,936,<br>8,634,332   | 15,548,542<br>7,943,001    | 4,075,510<br>*68           | 2,498,844                          | 9,819,240<br>7,297,385          | 10,422,333<br>7,299,319 | 1,537,351<br>*390           | 534,39<br>*8:       |
| Raal estata invastment trusts   | 264               | 52                 | 1,035,177                  | 590,315                    | 2,495                      | _                                  | 78,680                          | 130,360                 | 35                          | 10                  |
| Small business investment companies Other holding and investment companies, axcept bank holding companies | 792<br>47,741     | 694<br>30,123      | 134,140<br>9,132,287       | 105,679<br>6,909,547       | 30,295<br>4,042,653        | _<br>2,498,844                     | 36,795<br>2,406,380             | 46,243<br>2,946,411     | 22,296<br>1,514,630         | 7,40<br>526,88      |
| Services  | 803,445           | 361,741            | 245,107,895                | 192,743,853                | 235,009,676                | 117,160,747                        | 8,306,989                       | 12,109,401              | 9,554,446                   | 3,323,41            |
| Hotals and other lodging places Personal services   | 18,789<br>44,663  | 9,909<br>27,433    | 16,321,571<br>12,140,081   | 12,409,738<br>10,244,928   | 15,259,320<br>11,806,187   | 7,357,033<br>5,905,304             | 966,101<br>522,465              | 1,277,599<br>668,716    | 999,047<br>532,155          | 405,01<br>183,02    |
| Business services   | 151,031           | 87,356             | 73,200,299                 | 58,113,415                 | 70,158,741                 | 40,359,422                         | 2,454,101                       | 3,677,498               | 3,094,120                   | 1,126,94            |
| Advertising Business services, axcept advertising   | 17,015<br>134,016 | 9,290<br>78,066    | 17,386,974<br>55,813,324   | 15,274,567<br>42,838,848   | 17,120,687                 | 12,454,486                         | 544,233<br>1,909,868            | 631,211                 | 563,464                     | 221,23              |
| Auto repair; miscallaneous repair services  | 65,354            | 40,860             | 27,028,786                 | 20,372,011                 | 53,038,053<br>25,931,614   | 27,904,936<br>14,374,045           | 546,089                         | 3,046,287<br>919,796    | 2,530,656<br>710,797        | 905,71<br>218,39    |
| Auto repair and services Miscellaneous repair services  | 44,307<br>21,047  | 27,085<br>13,783   | 20,511,722<br>6,517,065    | 15,360,980<br>5,011,032    | 19,524,801<br>6,406,813    | 10,407,545<br>3,966,500            | 331,035<br>215,055              | 618,090<br>301,706      | 495,221,<br>215,576         | 155,27<br>63,12     |
| Amusement and recreation services   | 48,178            | 26,095             | 27,905,753                 | 22,504,230                 | 25,528,267                 | 13,512,613                         | 1,321,974                       | 1,894,527               | 1,476,733                   | 605,14              |
| Motion picture production, distribution, and services   | 7,035             | 4,294              | 10,506,042                 | 9,172,534                  | 9,481,848                  | 5,378,823                          | 556,727                         | 668,417                 | 570,565                     | 247,71              |
| Motion picture theaters Amusement and recreation services, except motion pictures                         | 2,091<br>39,052   | 976<br>20,825      | 3,405,031<br>13,994,680    | 2,805,413<br>10,526,282    | 3,124,308<br>12,922,112    | 1,660,030<br>6,473,761             | 137,195<br>628,052              | 166,070<br>1.060.041    | 126,375<br>779,793          | 52,68<br>304,74     |
| Other services Offices of physicians, including osteopathic   | 275,430           | 170,080            | 88,511,205                 | 69,099,332                 | 86,325,748                 | 35,672,330                         | 2,496,259                       | 3,671,266               | 2,741,594                   | 784.89              |
| physicians<br>Offices of dentists   | 60,131<br>24,900  | 61,009<br>18 171   | 24,702,143                 | 19,249,949                 | 24,416,413                 | 5,547,077                          | 534,522                         | 680,138                 | 592,583                     | 116,18-<br>24,14    |
| Offices of other health practitioners   | 24,900<br>4,443   | 18,171<br>3,066    | 5,990,150<br>701,011       | 4,583,991<br>536,984       | 5,930,886<br>692,637       | 1,967,723<br>214,902               | 129,572<br>17,608               | 152,170<br>23,187       | 129,514<br>19,700           | 3,47                |
| Nursing and personal cara facilities<br>Hospitals   | 7,474<br>884      | 5,868<br>663       | 8,713,364<br>4,798,832     | 7,036,686<br>4,397,535     | 8,488,670<br>4,519,209     | 5,249,505<br>2,486,822             | 265,764<br>234,490              | 353,764<br>267,675      | 209,946<br>246,471          | 71,92<br>110,83     |
| Medical laboratores   | 2,969             | 2,192              | 1,229,051                  | 971,143                    | 1,208,311                  | 613,146                            | 28,538                          | 51,612                  | 40,880                      | 11,97               |
| Other medical services Legal services   | 11,014<br>17,370  | 6,836<br>12,449    | 4,879,212<br>5,994,807     | 3,758,912<br>4,872,638     | 4,791,677<br>5,833,780     | 2,226,566<br>1,332,476             | 144,583<br>201,613              | 220,348<br>252,102      | 171,334<br>165,462          | 55,55<br>36,99      |
| Educational services  | 12,376            | 7,148              | 2,921,696                  | 2,098,154                  | 2,756,983                  | 1,289,172                          | 107,044                         | 179,146                 | 136,035                     | 45,95               |
| Social services<br>Mambership organizations   | 4,660<br>5,554    | 1,271<br>3,239     | 1,058,335<br>1,222,179     | 635,201<br>848,513         | 1,045,846<br>1,071,826     | 661,269<br>766,771                 | 11,845<br>39,911                | 35,934<br>52,596        | *10,695<br>43,670           | *3,20<br>13,14      |
| Architectural and angineering services<br>Accounting, auditing, and bookkeeping                           | 23,423            | 13,712             |                            | 10,558,963                 | 12,886,209                 | 6,591,232                          | 497,701                         | 663,531                 | 512,946                     | 164,93              |
| services  | 11,696            | 8,173              | 2,377,179                  | 1,934,612                  | 2,333,804                  | 575,389                            | 123,450                         | 147,163                 | 99,163                      | 23,66               |
| Miscellaneous servicas (including<br>vetennanans), not elsewhera classified                               | 89,536            | 26,283             | 10,782,871                 | 7,616,050                  | 10,349,499                 | 6,150,279                          | 159,619                         | 591,900                 | 363,195                     | 102,92              |
| Nature of business not allocable  | 11,900            | 5,142              | 2,386,149                  | 2,150,900                  | 2,079,231                  | 1,326,167                          | 98,037                          | 154,851                 | 129,477                     | 38,29               |

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

| Minor industry   | Foreign<br>tax                 | Investment                      | Jobs                          | Total<br>income tax              | stockholde                       | tions to<br>ers except<br>i stock                | Total<br>assets                           | Net<br>worth                              | Depreciable                                  | Depreciation                        |
|--|--------------------------------|---------------------------------|-------------------------------|----------------------------------|----------------------------------|--|---|---|--|-------------------------------------|
| ,,,,,,   | credit                         | credit                          | credit                        | after credits'                   | All<br>returns                   | Returns with<br>net income                       | assets                                    | worth                                     | assets                                       | deduction                           |
|  | (11)                           | (12)                            | (13)                          | (14)                             | (15)                             | (16)   | (17)                                      | (18)                                      | (19)   | (20)                                |
| Total returns of active corporations Agriculture, forestry, and fishing  | 36,827,331<br>14,223<br>14,133 | 14,634,672<br>121,407<br>98,530 | 1,293,215<br>19,098<br>12,310 | 85,867,759<br>376,068<br>297,993 | 86,613,794<br>349,294<br>290,082 | <b>62,395,698</b><br>337,4 <b>5</b> 0<br>280,398 | 8.835,056,963<br>37,976,331<br>32,850,979 | 1,715,785,070<br>11,994,545<br>10,383,867 | 1,896,559,882<br>21,739,493<br>17,899,798    | 138,061,91:<br>1,963,57<br>1,607,76 |
| Agnoultural services (except vatannanens),<br>forestry, fishing, hunting, and trapping                             | *90<br>16,716,612              | 22,677<br><b>270,126</b>        | 6,788<br>14,744               | 78,076<br>1 <b>,205,562</b>      | 59,212<br>3,238,424              | 57,052<br><b>3,026,322</b>                       | 5,125,352<br>11 <b>5,128,696</b>          | 1,610,678<br><b>51,123,353</b>            | 3,839,696<br><b>54,233,99</b> 2              | 375,60<br><b>4,077,06</b>           |
| Metal mining   | 87,462                         | 20,748                          | 96                            | 88,777                           | 242,483                          | 221,219  | 12,512,871                                | 7,389,216                                 | 5,752,175                                    | 382,66                              |
| Iron ores Copper, lead and zinc, gold and silver oras Other metal mining   | 8,533<br>*78,188<br>*741       | *5,363<br>*15,130<br>255        | *92<br>—                      | *8,299<br>79,270<br>*1,209       | 52,924<br>175,466<br>14,093      | 36,276<br>174,807<br>10,137                      | *3,093,207<br>8,387,634<br>1,032,029      | *1,340,541<br>5,683,588<br>365,087        | *2,235,754<br>3,034,773<br>481,648           | *126,60<br>220,78<br>35,27          |
| Coal mining Oil and gas extraction Crude petroleum, natural gas, and natural gas                                   | 726<br>18,591,431              | 30,656<br>161,321               | *783<br>12,025                | 133,513<br>609,951               | 319,442<br>2,547,776             | 259,071<br>2,419,049                             | 14,749,4 <b>66</b><br>79,013,969          | 5,624,196<br>33,662,215                   | 6,674,893<br>32,567,244                      | 882,46<br>2,285,71                  |
| liquids<br>Oil and gas field servicas  | 18,486,772<br>104,659          | 62,473<br>98,847                | 1,210<br>10,816               | 421,092<br>388,659               | 2,195,325<br>352,451             | 2,129,103<br>285,946                             | 59,856,206<br>19,157,762                  | 26,868,438<br>6,793,777                   | 20,863,606<br>11,703,639                     | 992,29<br>1,293,42                  |
| Nonmetallic minerals, axcept fuels Dimension, crushed, and broken stone, sand and gravel                           | 38,993<br>811                  | 57,402<br>35,298                | 1,840<br>1,452                | 173,334<br>119,236               | 129,723<br>50,631                | 126,983<br>47,891                                | 8,852,392<br>4,914,896                    | 4,447,725<br>2,520,016                    | 7,239,680<br>4,337,668                       | 526,22<br>372,39                    |
| Other nonmetallic minerals, except fuels Construction  | *38,183<br>1 <b>89,64</b> 0    | 22,104<br><b>366,108</b>        | *388<br><b>209</b> ,127       | 54,098<br>1,798,188              | 79,092<br><b>681,653</b>         | 79,092<br><b>622,747</b>                         | 3,937,496<br>123,261,127                  | 1,927,710<br><b>29,439,188</b>            | 2,902,012<br><b>43,466,03</b> 6              | 153,83<br><b>4,552,6</b> 7          |
| Ganeral building contractors and operative builders Ganeral building contractors                                   | 30,488<br>30,487               | 88,136<br>85,312                | 63,736<br>62,097              | 724,955<br>645,692               | 282,083<br>253,019               | 234,658<br>217,011                               | 61,935,884<br>55,398,427                  | 9,758,823<br>8,900,248                    | 12,962,146<br>12,031,466                     | 1,259,58                            |
| Operative builders Heevy construction contractors  | 137,066                        | 2,823<br>163,949                | 1,638<br>34,307               | 79,263<br>484,845                | 29,064<br>198,933                | 17,647<br>193,510                                | 6,537,457<br>27,494,211                   | 858,575<br>9,349,826                      | 930,660<br>17,721,316                        | 78,42<br>1,758,46                   |
| Special trade contractors Plumbing, heating, and air conditioning Electrical work                                  | 2,266<br>21<br>1,967           | 114,023<br>18,837<br>14,886     | 111,084<br>25,587<br>20,794   | 588,389<br>111,423<br>90,090     | 200,837<br>34,466<br>47,021      | 194,579<br>30,884<br>46,289                      | 33,831,032<br>8,227,150<br>6,482,819      | 10,330,538<br>2,359,170<br>2,021,027      | 12,784,574<br>2,211,312<br>1,893,015         | 1,534,62<br>276,05<br>202,91        |
| Other special trade contractors and<br>contractors not allocable   | *298                           | 80,300                          | 64,703                        | 386,876                          | 119,330                          | 117,406  | 19,121,063                                | 5,950,341                                 | 8,680,246                                    | 1,055,65                            |
| Annufacturing Food and kindred products  | 15 <b>,288,370</b><br>628,397  | 7,120,231<br>457,443            | <b>402,79</b> 0<br>21,441     | <b>34,698,932</b><br>2,751,661   | <b>36,121,235</b><br>2,413,055   | 37, <b>335,488</b><br>2,350,269                  | 1,52 <b>6</b> ,575,203<br>113,495,784     | 52,066,212                                | 7 <b>42,167,734</b><br>57,425,599            | <b>56,132,69</b> 4,568,37           |
| Meat products Dairy products   | 28,364<br>73,537               | 51,559<br>53,656                | 4,850<br>1,758                | 265,909<br>460,187               | 166,958<br>365,335               | 181,232<br>360,818                               | 13,575,671<br>13,469,771                  | 5,008,018<br>6,925,889                    | 6,848,017<br>7,022,153                       | 631,82<br>545,96                    |
| Preserved fruits and vegatables  | 85,662                         | 39,680                          | 2,222                         | 240,085                          | 279,926                          | 258,202<br>455,332                               | 17,589,399<br>15,053,689                  | 7,973,476<br>6,818,374                    | 6,380,198<br>7,724,763                       | 617,31<br>539,89                    |
| Grain mill products  | 112,588<br>1,708               | 72,730<br>22,157                | 2,717<br>2,627                | 463,235<br>165,464               | 471,754<br>99,070                | 94,965   | 5,132,697                                 | 2,426,625                                 | 3,583,164                                    | 277.99                              |
| Sugar and confectionery products Malt liquors and malt Alcoholic bevarages, except malt liquors and                | 41,8 <b>66</b><br>6            | 20,915<br>48,226                | 771<br>96                     | 129,115<br>93,656                | 72,148<br>74,082                 | 71,056<br>68,121                                 | 8,017,629<br>5,059,935                    | 3,368,179<br>2,706,123                    | 4,299,909<br>4,979,720                       | 257,42<br>354,25                    |
| malt Bottled soft dnnks, and flavorings Other food and kindred products  | 31,474<br>208,238<br>44,953    | 27,304<br>68,511<br>52,701      | 744<br>1,804<br>3,853         | 198,687<br>365,490<br>349,832    | 251,369<br>376,561<br>235,851    | 251,369<br>376,094<br>233,081                    | 10,837,648<br>11,574,105<br>13,185,240    | 4.615,802<br>6,081,872<br>6,141,855       | 3,218,968<br>6,673, <b>36</b> 9<br>6,695,317 | 224,40<br>623,72<br>496,56          |
| Tobacco manufacturas   | 63,752                         | 76,002                          | *127                          | 822,615                          | 699,504                          | •••  | 26,629,847                                | 12,370,511                                | 7,751,281                                    | 499.68                              |
| Taxtile mill products  | 20,996<br>9,226                | 107,648<br>39,035               | 11,310<br>3,322               | 655,217<br>225,258               | 451,715<br>120,988               | 440,447<br>113,455                               | 22,169,569<br>8,187,377                   | 11,281,198<br>4,266,303                   | 15,307,010<br>5,897,165                      | 1,146,06<br>417,8                   |
| Knitting mills Other textule mill products   | 1,131<br>10,636                | 10,439<br>58,173                | 2,297<br>5,691                | 115,565<br>314,395               | 32,035<br>298,692                | 30,759<br>296,233                                | 3,327,908<br>10,654,284                   | 1,612,810<br>5,382,085                    | 1,942,440<br>7,467,405                       | 159,62<br>568,5                     |
| Apparel and other taxtila products   | 53,417                         | 32,030                          | 31,856                        | 600,845                          | 217,104                          | 196,519  | 19,388,659                                | 8,279,473                                 | 4,731,118                                    | 406,23                              |
| Man's and boys' clothing Woman's and children's clothing   | 44,220<br>8,421                | 11,617<br>11,536                | 5,921<br>18,196               | 253,412<br>222,5 <b>8</b> 3      | 105,092<br>90,427                | 98,614<br>76,633                                 | 7,627,568<br>7,457,760                    | 3,273,585<br>3,257,653                    | 1,835,233<br>1,713,073                       | 139,00<br>167,52                    |
| Other apparel and accessones Miscallaneous fabricated textile products, taxtile products, not elsewhere classified | 146                            | 2,041<br>6,836                  | 1,903<br>5,836                | 48,918<br>75,933                 | 6.126<br>15,458                  | 5,696<br>15,376                                  | 1,259,989<br>3,043,341                    | 607,693<br>1,140,543                      | 312,344<br>870,469                           | 23,26<br>76,40                      |
| Lumber and wood products Logging, sewmills, and planing mills Millwork, plywood, and related products              | 67,555<br>51,542<br>35,340     | 276,900<br>133,343<br>115,057   | 17,677<br>3,334<br>7,103      | 770,258<br>370,066<br>238,455    | 612,067<br>286,487<br>249,041    | 608,077<br>285,702<br>246,108                    | 39,301,038<br>18,671,684<br>13,540,489    | 18,667,983<br>9,839,934<br>6,300,979      | 24,326,623<br>11,921,881<br>8,907,005        | 1,854,19<br>911,52<br>684,08        |
| Other wood products, including wood buildings and mobila homes   | •673                           | 28,500                          | 7,240                         | 161,737                          | 76,539                           | 76,267   | 7,088,864                                 | 2,727,069                                 | 3,497,737                                    | 258,59                              |
| Furniture and fixtures Paper and allied products   | 1,586<br>255,707               | 28,915<br>321,799               | 14,439<br>5,754               | 362,933<br>1,269,758             | 105,113<br>1,113,630             | 92,106<br>1,112,551                              | 9,576,800<br>40,343,460                   | 4,797,290<br>21,665,921                   | 4,270,034<br>29,140,393                      | 324,94<br>2,066,5                   |
| Pulp, paper, and board mills<br>Other paper products   | 117,114<br>138,593             | 233,479<br>88,320               | 454<br>5,300                  | 706,198<br>563,560               | 626,847<br>486,983               | 626,089<br>486,463                               | 27,532,055<br>12,811,405                  | 14,603,334<br>7,062,587                   | 20,879,947<br>8,260,446                      | 1,430,64<br>635,87                  |
| Other paper products Printing and publishing   | 139,209                        | 222,350                         | 19,364                        | 1,818,696                        | 957,901                          | 947,487  | 43,962,638                                | 20,780,611                                | 20,493,645                                   | 1,776,14                            |
| Newspapers<br>Periodicals  | 28,042<br>70,970               | 99,317<br>27,398                | 3,076<br>1,769                | 929,620<br>117,059               | 465,820<br>125,377               | 459,035<br>124,816                               | 16,022,076<br>5,730,267                   | 9,202,352<br>2,087,294                    | 7,676,984<br>2,323,944                       | 656,44<br>183,53                    |
| Books, greeting cards, and miscallaneous<br>publishing<br>Commercial and other printing and printing               | 39,003                         | 23,768                          | 1,707                         | 370,389                          | 196,374                          | 193,811  | 10,500,395                                | 4,130,146                                 | 2,945,046                                    | 271,34                              |
| trade services Chemicals and allied products   | 1,194<br>1,531,309             | 71,867<br>712,720               | 12,811<br>13,484              | 401,627<br>3,307,693             | 170,331<br>5,252,154             | 169,825<br>5,226,934                             | 11,709,900<br>141,777,451                 | 5,360,820<br>70,175,685                   | 7,547,670<br>63,799,223                      | 6,203,83                            |
| Industrial chemicals, plastics materials and<br>synthetics<br>Drugs  | 671,595<br>492,063             | 481,047<br>67,290               | 6,220<br>1,282                | 1,206,389<br>1,026,622           | 1,978, <b>868</b><br>2,013,195   | 1,972,744<br>2,003,941                           | 70,096,462<br>32,318,351                  | 33,603,593<br>18,680,888                  | 53,596,862<br>10,400,657                     | 3,953.59<br>737,64                  |
| Soap, cleaners, and toilet goods Paints and allied products Agnicultural and other chemical products               | 265,641<br>2,900<br>99,110     | 87,822<br>11,181<br>65,380      | 1,325<br>2,512<br>2,145       | 714,807<br>99,212<br>260,662     | 889,044<br>46,582<br>324,465     | 881,763<br>46,262<br>322,224                     | 17,524,794<br>2,795,465<br>19,042,378     | 9,028,134<br>1,382,756<br>7,480,314       | 7,018,621<br>1,231,507<br>11,551,575         | 545,93<br>90,03<br>676,62           |
| Patroleum (including integrated) and coal products   | 6,447,153                      | 1,804,418                       | 3,336                         | 5,747,906                        | 10,918,962                       | 10,905,750                                       | 320,532,960                               | 148,959,079<br>147,927,558                | 149,821,990<br>148,504,083                   | 8,580,34<br>8,459,86                |
| Patrolaum refining (including integrated) Patroleum and coal products, not alsewhere classified                    | 6,441,065<br>6,088             | 1,786,040<br>18,378             | *486                          | 5,668,151<br>79,755              | 10,881,345<br>37,617             | 10,868,132<br>37,617                             | 2,277,795                                 | 1,031,521                                 | 1,317,907                                    | 120,47                              |
| Rubber and miscellaneous plastics products<br>Rubber products, plastics footwaar, hose and<br>belting              | 123,692<br>83,973              | 102,187<br>55,013               | 18,992<br>4,022               | 515,850<br>202,856               | 387,173<br>283,651               | 378,910<br>279.847                               | 27,439,446<br>17,291,798                  | 11,778,883<br>7,463,009                   | 16,558,512<br>10,865,014                     | 1,180,95<br>631,80                  |
| Miscellaneous plastics products<br>Leather and leather products  | 39,719<br>2,946                | 47,174<br>14,111                | 14,970<br>5,685               | 312,994<br>237,048               | 103,522<br>128,463               | 99,063<br>124,195                                | 10,147,647<br>6,726,550                   | 4,315,674<br>2,971,059                    | 5,693,498<br>1,755,913                       | 549,15<br>147,61                    |
| Footwear, except rubber Laather and leather products, not elsewhere classified                                     | 2,801                          | 9,845<br>4,266                  | 3,529<br>2,156                | 180,106<br>56,942                | 117,341                          | 114,338<br>9,857                                 |   | 2,252,687<br>718,371                      | 1,313,974                                    | 107,37                              |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor Industry — Continued

| Minor industry   | Foreign<br>tax             | investment           | Jobs             | Total<br>income tax    | Distribu<br>stockholde<br>in own | tions to<br>ers except<br>i stock | Total                           | Net                       | Depreciable                 | Depreciation         |
|--|----------------------------|----------------------|------------------|------------------------|----------------------------------|-----------------------------------|---------------------------------|---------------------------|-----------------------------|----------------------|
| William Industry   | credit                     | credit               | credit           | efter credits'         | All<br>returns                   | Returns with<br>net income        | assets                          | worth                     | assets                      | deduction            |
|  | (11)                       | (12)                 | (13)             | (14)                   | (15)                             | (16)                              | (17)                            | (18)                      | (19)                        | (20)                 |
| Manufacturing — Continued  |                            |                      |                  |                        |                                  |                                   |                                 |                           |                             |                      |
| Stone, clay, and glass products  | 118,167                    | 244,204              | 14,590           | 857,900                | 624,509                          | 622,844                           | 34,238,070                      | 17,053,646                | 25,386,482                  | 1,908,64             |
| Glass products   | 46,545<br>4,409            | 60,423<br>59,585     | 2,372<br>58      | 217,625<br>96,912      | 205,147<br>93,311                | 204,156<br>93,311                 | 10,628,848<br>4,925,720         | 5,460,145<br>2,362,370    | 7,914,751<br>4,294,704      | 611,86<br>209,61     |
| Cement, hydraulic<br>Concrete, gypsum, and plaster products  | 2,525                      | 69,113               | 7,855            | 351,357                | 149,183                          | 149,076                           | 9,336,796                       | 4,250,389                 | 7,208,016                   | 620,6                |
| Other nonmetallic mineral products   | 64,688                     | 55,082               | 4,305            | 192,006                | 176,867                          | 176,301                           | 9,346,706                       | 4,980,742                 | 5,969,012                   | 466,4                |
| Primary metal industries<br>Ferrous metal industries, miscellaneous                                  | 493,574                    | 487,471              | 12,950           | 1,526,077              | 1,688,014                        | 1,541,641                         | 117,444,731                     | 47,673,482                | 76,262,883                  | 4,610,98             |
| pnmary metal products  | 135,049                    | 278,297              | 10,135           | 845,351                | 860,339                          | 720,968                           | 58,678,555                      | 25,617,130                | 52,765,969                  | 3,114,5              |
| Nonferrous metal industries Fabricated metal products  | 358,525<br>303,725         | 209,174<br>308,145   | 2,814<br>61,359  | 680,727<br>2,179,408   | 827,674<br>1,090,812             | 820,673<br>1,074,883              | 58,766,176<br>68,991,194        | 22,056,351<br>31,321,190  | 23,496,914<br>32,420,319    | 1,496,4°<br>2,484,4  |
| Metal cans and shipping containers   | 51,808                     | 47,477               | *399             | 106,497                | 177,759                          | 177,458                           | 8,906,726                       | 4,328,387                 | 4,718,114                   | 339,8                |
| Cutlery, hand tools, and hardware, screw<br>machine products, bolts, and similar                     |                            |                      |                  |                        |                                  |                                   |                                 |                           |                             |                      |
| products   | 56,334                     | 41,266               | 6,390            | 425,942                | 235,106                          | 233,390                           | 9,570,468                       | 4,816,383                 | 4,507,185                   | 346,4                |
| Plumbing and heating, except electric and<br>warm air  | 7,970                      | 10,848               | 1,640            | 166,495                | 58,429                           | 57,993                            | 3,543,829                       | 1,872,044                 | 1,391,220                   | 112,76               |
| Fabricated structural metal products   | 79,962                     | 94,101               | 17,223           | 523,427                | 226,951                          | 225,175                           | 19,326,675                      | 7,769,638                 | 7,949,693                   | 567,69               |
| Metal forgings and stampings Coating engraving, and affied services                                  | 8,835<br>301               | 30,298<br>14,189     | 8,136<br>2,424   | 229,781<br>84,000      | 67,859<br>47,585                 | 67,319<br>47,237                  | 6,182,135<br>2,916,273          | 2,851,350<br>1,197,832    | 3,723,489<br>1,692,997      | 305,88<br>150,36     |
| Ordnance and accessories, except vehicles  |                            |                      |                  |                        |                                  |                                   |                                 |                           |                             |                      |
| and guided missiles Miscellaneous fabricated metal products  | 654<br>97,862              | 2,092<br>67,874      | 105<br>25,042    | 34,108<br>609,158      | 15,690<br>261,432                | 15,690<br>250,621                 | 649,378<br>17,895,710           | 331,427<br>8,154,130      | 334,879<br>8,102,741        | 22,64<br>638,80      |
| Machinery, except electrical   | 2,215,971                  | 582,554              | 51,313           | 4,134,384              | 3,586,791                        | 3,561,680                         | 143,520,701                     | 64,132,223                | 57,714,791                  | 5,545,44             |
| Farm machinery Construction and related machinery  | 4,633<br>179,644           | 30,825<br>136,220    | 2,094<br>5,817   | 289,303<br>881,290     | 147,946<br>584,618               | 147,239<br>576,887                | 12,471,933<br>23,611,639        | 4,316,202<br>10,650,405   | 3,514,157<br>10,346,924     | 303,9-<br>1,025,4    |
| Metalworking machinery   | 36,850                     | 49,605               | 11,699           | 432,149                | 160,532                          | 157,925                           | 9,478,087                       | 4,727,972                 | 4,782,939                   | 363,62               |
| Special industry machinery General industrial machinery  | 59,850<br>105,930          | 27,815<br>75,171     | 7,152<br>8,829   | 289,394<br>554,823     | 137,169<br>282,907               | 136,082<br>277,182                | 9, <b>945,815</b><br>19,014,252 | 4,325,685<br>8,759,593    | 3,388,744<br>6,535,311      | 278,62<br>553,45     |
| Office, computing, and accounting machines   | 1,801,702                  | 219,880              | 3,778            | 1,298,029              | 2,063,115                        | 2,061,327                         | 57,445,987                      | 26,362,261                | 24,278,538                  | 2,608,1              |
| Other machinery, except electrical   | 27,362<br>733,072          | 43,039<br>474,816    | 11,945<br>51,364 | 389,396<br>2,693,441   | 210,505<br>2,766,525             | 205,038<br>2,668,712              | 11,552,989<br>126,600,158       | 4,990,105<br>47,898,960   | 4,868,178<br>44,576,797     | 412,2                |
| Electrical and electronic equipment<br>Household appliances  | 32,658                     | 16,548               | 904              | 284,733                | 233,393                          | 233,298                           | 8,443,208                       | 3,945,677                 | 2,919,889                   | 4,514,68<br>229,63   |
| Radio, television, and communication equipment   | 257,449                    | 83,053               | 3,766            | 420,104                | 641,746                          | 639,904                           | 37,7 <b>63</b> ,630             | 13,789,087                | 9,296,506                   | 1,263,23             |
| Electronic components and accessones   | 112,169                    | 121,437              | 34,959           | 829,643                | 358,155                          | 347,837                           | 29,116,894                      | 11,909,921                | 9,810,150                   | 978,68               |
| Other electrical equipment   | 330,796                    | 253,778              | 11,735           | 1,158,961              | 1,533,231                        | 1,447,672                         | 51,2 <b>56,427</b>              | 18,254,275                | 22,550,252                  | 2,042,9              |
| Motor vehicles and equipment<br>Transportetion equipment, except motor vehicles                      | 1,455,818<br>158,173       | 460,972<br>240,517   | 9,171<br>12,274  | 2,206,052<br>707,66£   | 2,886,126<br>877,318             | 2,840,013<br>731,986              | 129,289,567<br>48,991,719       | 42,593,869<br>17,426,110  | 50,481,364<br>19,920,247    | 5,426,99<br>1,265,39 |
| Aircraft, guided missiles and parts  | 155,498                    | 215,189              | 4,052            | 511,376                | 733,544                          | 654,624                           | 40,037,895                      | 13,614,365                | 16,196,901                  | 964,96               |
| Ship and boat building and repaining Other transportation equipment, except motor                    | 580                        | 13,517               | 6,218            | 118,021                | 90,985                           | 34,375                            | 5,233,939                       | 2,475,280                 | 1,561,550                   | 140,66               |
| vehicles   | 2.094                      | 11,811               | 2,005            | 78,469                 | 52,789                           | 42,987                            | 3,719,885                       | 1,336,465                 | 2,161,796                   | 159,56               |
| Instruments and related products Scientific instruments and measuring devices,                       | 379,027                    | 113,828              | 15,187           | 1,152,804              | 1,070,858                        | 964,311                           | 27,947,489                      | 14,379,648                | 13,042,738                  | 1,039,38             |
| watches and clocks   | 109,286                    | 34,855               | 8,991            | 422,078                | 242,377                          | 151,431                           | 10,729,800                      | 4,622,721                 | 3,905,064                   | 318,50               |
| Optical, medical, and ophthalmic goods Photographic equipment and supplies                           | 125,274<br>144,468         | 29,643<br>49,329     | 4,854<br>1,342   | 265,514<br>465,213     | 317,041<br>511,440               | 307,666<br>505,215                | 9,360,216<br>7,857,473          | 4,766,529<br>4,970,398    | 3,294,463<br>5,843,211      | 283,66<br>437,18     |
| Miscellaneous manufacturing and manufacturing  | 1                          |                      |                  |                        |                                  | 303,273                           |                                 |                           |                             |                      |
| not allocable  | 73,124                     | 51,201               | 11,116           | 580,520                | 273,240                          |                                   | 20,207,373                      | 8,927,501                 | 6,980,774                   | 581,84               |
| Transportation and public utilitiea  | 315, <b>096</b><br>126,811 | 4,055,857<br>882,719 | 43,203<br>33,141 | 4,804,126<br>1,456,946 | 15,264,900<br>1,547,515          | 13,589,362<br>1,440,240           | 674,479,887<br>159,824,985      | 264,142,807<br>55,957,736 | 835,045,371<br>127,014,662  | 33,316,4<br>8,472,69 |
| Railroad transportation  | 8,521                      | 409,688              | 982              | 350,844                | 589,587                          | 589,088                           | 56,305,096                      | 23,189,536                | 47,425,998                  | 1,833,74             |
| Local and interurban passenger transit<br>Trucking and warehousing                                   | 23,714                     | 12,152<br>192,700    | 2,970<br>16,714  | 40,408<br>434,554      | 18,174<br>252,365                | 18,168<br>228,972                 | 2,406,051<br>32,514,960         | 934,802<br>12,242,180     | 1,876,883<br>24,311,501     | 208,9<br>2,761,62    |
| Water transportation   | 57,426                     | 59,514               | 5,932            | 146,101                | 150,618                          | 130,067                           | 15,590,144                      | 4,694,694                 | 10,515,893                  | 709,28               |
| Transportation by air  | 21,973                     | 146,690              | 2,795            | 86,085                 | 188,996                          | 128,335                           | 32,571,338                      | 9,739,530                 | 29,234,483                  | 1,986,72             |
| Pipelines, except natural gas Transportation services, not elsewhere                                 | 5,813                      | 30,365               | *414             | 295,236                | 223,805                          | 223,805                           | 8,339,647                       | 1,832,353                 | 6,193,192                   | 369,38               |
| classified   | *9,364                     | 31,610               | 3,335            | 103,719                | 123,970                          | 121,806                           | 12,097,749                      | 3,324,642                 | 7,456,712                   | 602,9                |
| Communication Telephone, telegraph, and other  | 49,735                     | 1,732,352            | 6,463            | 1,479,762              | 4,937,975                        | 4,911,490                         | 180,387,458                     | 78,436,667                | 172,441,028                 | 12,461,0             |
| communication services   | 26,942                     | 1,666,186            | 3,597            | 909,409                | 4,703,269                        | 4,702,318                         | 167,584,049                     | 72,639,034                | 166,751,265                 | 11,817,8             |
| Radio and television broadcesting Electric, gas, and sanitary services                               | 22,793<br>138,550          | 66,166<br>1,440,786  | 2,666<br>3,599   | 570,353<br>1,867,419   | 234,706<br>8,779,410             | 209,172<br>7,237,631              | 12,803,409<br>334,267,454       | 5,797,633<br>129,748,403  | 5,689,764<br>335,589,681    | 643,20<br>12,382,69  |
| Electric services  | 500                        | 685,713              | 508              | 385,699                | 4,133,466                        | 3,470,617                         | 151,499,805                     | 59,415,465                | 159,906,348                 | 5,734,5              |
| Gas production and distribution Combination utility services   | 131,238<br>5,099           | 334,966<br>371,926   | 934<br>92        | 1,082,172<br>306,418   | 1,615,962<br>2,945,328           | 1,429,271<br>2,253,609            | 80,148,748<br>94,821,038        | 27,868,343<br>39,843,997  | 67,429,339<br>100,998,758   | 2,878,2<br>3,339,4   |
| Water supply and other sanitary services   | 1,713                      | 48,180               | 2,065            | 93,129                 | 84,653                           | 84,134                            | 7,797,864                       | 2,620,598                 | 7,255,236                   | 430,5                |
| Wholesale and retail trade   | 891,394                    | 1,328,438            | 359,373          | 10,758,948             | 8,826,705                        | 8,644,232                         | 573,306,508                     | 196,573,329               | 169,822,837                 | <b>15,9</b> 75,72    |
| Wholesale trade  | 763,182                    | 594,219              | 137,896          | 5,728,963              | 5,905,980                        | 5,814,529                         | 306,083,310                     | 107,180,299               | 63,864,946                  | 6,340,40             |
| Groceries and related products Machinery, equipment, and supplies                                    | 950  <br>12,853            | 68,077<br>117,205    | 16,756<br>37,568 | 441,639<br>974,406     | 262,346<br>1,733,076             | 249,138<br>1,722,112              | 26,039,399<br>53,257,989        | 7,808,626<br>20,915,064   | 8,268,031<br>10,696,351     | 809,5<br>1,386,2     |
| Miscellaneous wholesale trade  | 749,379                    | 408,937              | 63,572           | 4,312,918              | 3,910,558                        | 3,843,279                         | 226,785,922                     | 78,456,609                | 44,900,564                  | 4,144,6              |
| Motor vehicles and automotive equipment<br>Furniture and home furnishings                            | *7,845<br>354              | 23,935<br>4,160      | 9,455<br>1,538   | 495,142<br>53,148      | 589,545<br>24,299                | 587,897                           | 19,463,306<br>3,598,873         | 7,668,373<br>1,068,390    | 3,593,624<br>794,213        | 337.5<br>77.0        |
| Lumber and construction materials  | 4                          | 20,732               | 9,308            | 281,692                | 98,082                           | 22,036<br>87,051                  | 10,728,353                      | 4,227,217                 | 2,714,643                   |                      |
| Sporting recreational, photographic, and hobby goods, toys, and supplies                             | 1,156                      | 2,546                | 686              | 49,917                 | 27,841                           | 25,639                            | 3,245,169                       | 791,299                   | 413,175                     | 38,5                 |
| Metals and minerals, except petroleum and  |                            | 1                    |                  |                        |                                  |                                   |                                 | ·                         |                             |                      |
| scrap<br>Electrical goods  | 9,719<br>1,328             | 25,027<br>21,188     | 2,057<br>10,431  | 298,279<br>391,781     | 176,889<br>571,078               | 174,774<br>545,702                | 18,437,221<br>16,884,454        | 4,877,889<br>7,097,596    | 3,007,645<br>1,966,647      | 261,2<br>203,9       |
| Hardware, plumbing, and heating equipment  | 1,320                      | 21,100               | 10,431           | 351,761                | 371,076                          | 343,702                           |                                 | ,,,31,,390                | ,,300,047                   | 203,9                |
| and supplies   | 1,613                      | 20,189               | 4,880            | 313,237                | 92,885                           | 90,654                            | 11,478,031                      | 4,666,697                 | 2,111,437                   | 212,3                |
| Other durable goods Paper and paper products   | 12,867<br>2,219            | 46,836<br>8,868      | 9,162<br>2,245   | 499,834<br>115,763     | 393,715<br>88,523                | 366,089<br>88,452                 | 23,231,291<br>4,832,905         | 7,885,619<br>1,983,844    | 3,942,373<br>1,000,657      | 439,5<br>104,4       |
| Drugs, drug proprietaries, and druggists'  | · ·                        |                      |                  |                        |                                  | i                                 |                                 |                           |                             |                      |
| sundries Apparet, piece goods, and notions   | *3,825 <br>1,477           | 5,047<br>6,383       | 1,730<br>3,990   | 66,609<br>190,747      | 93,483<br>91,488                 | 91,349<br>90,658                  | 3,666,194<br>9,092,032          | 1,500,525<br>2,555,783    | 614,048<br>840, <b>96</b> 4 | 66,0<br>92,6         |
| Farm-product raw materials   | 20,742                     | 72,689               | 6,516            | 184,385                | 265,511                          | 260,818                           | 24,662,495                      | 7,705,523                 | 8,216,912                   | 580,1                |
| Chemicals and allied products  | 9,558<br>669,0 <b>34</b>   | 7,637<br>73,560      | 1,299<br>10,585  | 99,987<br>703,066      | 437,576                          | 437,573                           | 7,229,556                       | 4,360,649<br>13,399,638   | 1,083,444<br>7,717,798      | 100,36               |
|  |                            | (3,300)              | 10,585           | , (03,006)             | 446,462                          | 442,498                           |                                 | 13,399,038                | 1,117,198                   |                      |
| Patroleum and petroleum products<br>Alcoholic beverages<br>Miscellaneous nondurable goods, wholesale | *63                        | 24,932               | 3,063            | 201,399                | 136,223                          | 135,860                           | 7,666,467                       | 3,035,334                 | 1,987,287                   | 207,1                |

Footnotes at end of table. See text for Explanation of Terms" and "Description of the Sample and Limitetions of the Data."

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficients of Variation, by Minor industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

| Minor industry  | Foreign<br>tax    | Investment               | Jobs                      | Total<br>income tax             | stockholde<br>in own       |                            | Total<br>assets              | Net<br>worth             | Depreciable assets       | Depreciation deduction |
|---|-------------------|--------------------------|---------------------------|---------------------------------|----------------------------|----------------------------|------------------------------|--------------------------|--------------------------|------------------------|
| MIRO BRIDGE   | credit            | credit                   | credit                    | after credits1                  | All<br>returns             | Returns with<br>net income | 833013                       | 40.01                    | 833013                   | Godaction              |
| Wholesale and retail trade - Continued  | (11)              | (12)                     | (13)                      | (14)                            | (15)                       | (16)                       | (17)                         | (18)                     | (19)                     | (20)                   |
|   | 128,212           | 732,893                  | 221,346                   | 5,024,581                       | 2,919,230                  | 2,826,208                  | 266,714,400                  | 89,320,566               | 105,764,078              | 9,620,3                |
| Building materiels, garden supplies, end  | 1                 |                          |                           |                                 |                            |                            | 10.510.701                   | 3.004.005                | 5 505 804                | 5000                   |
| mobile home dealers   | *83<br>*93        | 35,439<br>27,769         | 13,268<br>6,042           | 414,150<br>319,814              | 107,851<br>89, <b>6</b> 67 | 107,372<br>89,525          | 18,546,781<br>12,502,049     | 7,364,695<br>5,429,845   | 5,695,301<br>3,983,660   | 526,9<br>362,2         |
| Building materials dealers<br>Hardware stores   | (1)               | 3,882                    | 2,901                     | 65,788                          | 7,347                      | 7,323                      | 3,083,153                    | 1,320,064                | 757,722                  | 67,7                   |
| Garden supplies and mobile home dealers   | -                 | 3,788                    | 2,324<br>11,485           | 28,548<br>1,146,601             | 10,637<br>1,284,299        | 10,524<br>1,272,343        | 2,961,579<br>69,699,691      | 614,785<br>24,378,344    | 953,919<br>24,506,341    | 96,9<br>1,850,5        |
| General merchandise stores<br>Food stores   | 83,845<br>23,724  | 162,427<br>167,401       | 36,679                    | 774,188                         | 404,780                    | 382,184                    | 31,070,916                   | 11,110,045               | 19,648,777               | 1,658,7                |
| Food stores<br>Grocery stores   | 23,724            | 161,840                  | 36,166                    | 745,375                         | 392,955                    | 370,924                    | 29,318,469                   | 10,656,250               | 18,358,463               | 1,544,2<br>114,5       |
| Other food stores.  | -31               | 5,561                    | *513<br>33,686            | 28,812<br>609,669               | 11,825<br>154,147          | 11,261<br>140,403          | 1,752,447<br>51,687,569      | 453,795<br>12,824,410    | 1,290,314<br>14,081,500  | 1,706,9                |
| Automotive dealers end service stations  Motor vehicle dealers.                           | -31               | 78,464<br>38,072         | 16,905                    | 299,832                         | 77,357                     | 67,794                     | 38,104,365                   | 8,557,420                | 9,272,741                | 1,185,5                |
| Gasoline service stations   | (1)               | 24,150                   | 9,230                     | 210,483<br>99,354               | 42,176<br>34,614           | 39,731<br>32,878           | 5,649,132<br>7,944,073       | 1,988,439<br>2,278,551   | 2,556,480<br>2,250,279   | 244,7<br>276,€         |
| Other eutomotive dealers  | *31               | 16,241<br>21,993         | 7,551<br>13,912           | 423,804                         | 209,328                    | 186,082                    | 13,455,770                   | 6,159,928                | 4,066,025                | 396,5                  |
| Apparel and eccessory stores Furniture end home furnishings stores                        | 89                | 17,649                   | 12,113                    | 268,702                         | 46,748                     | 44,262                     | 12,975,459                   | 4,696,636                | 2,875,395                | 280.5                  |
| Eeting and dnnking places   | 6,129<br>14,186   | 109,569<br>119,951       | 68,699<br>31,505          | 435,533<br>951,935              | 316,300<br>395,777         | 304,318<br>389,242         | 26,590,123<br>42,678,091     | 7,343,150<br>15,443,357  | 19,449,167<br>15,441,572 | 1,748,0<br>1,451,8     |
| Miscellaneous ratal stores  Drug stores and propnetary stores                             | 1,350             | 25,798                   | 3,919                     | 261,534                         | 106,564                    | 103,783                    | 8,472,680                    | 3,418,763                | 3,058,446                | 225,0                  |
| Liquor stores   | - 1               | 3,111                    | 972                       | 20,811<br>669,590               | *13,220<br>275,994         | *13,220<br>272,240         | 1,859,118<br>32,346,294      | 594,171<br>11,430,423    | 623,361<br>11,759,768    | 52,2<br>1,174,6        |
| Other retail stores Wholesale and retail trede not allocable                              | 12,836            | 91,042<br>1,326          | 26,615<br>*131            | 5,403                           | *3,495                     | *3,495                     | 508,797                      | 72,465                   | 193,613                  | 14,9                   |
| inance, insurance, and real estata  | 1,289,724         | 807,449                  | 57,336                    | 9,591,910                       | 18,294,307                 | 17,120,359                 | 3,826,972,420                | 441,498,520              | 131,769,678              | 10,250,0               |
| Banking   | 959,889           | 479,885                  | 14,819                    | 1,957,314                       | 3,929,337                  | 3,631,657                  | 1,903,716,361                | 131,429,159              | 34,567,826               | 4,189,7                |
| Mutual sevings banks  | 259<br>944,061    | 5,912<br>385,266         | 1,225<br>5,190            | 123,594<br>840,673              | 2,876,502                  | 2,723,034                  | 159 166 628<br>1 281 160 914 | 8,738,822<br>87,596,161  | 1,880,853<br>22,180,105  | 122,5<br>3,176,0       |
| Bank holding companies Banks, except mutuel sevings banks end                             |                   |                          |                           |                                 |                            |                            |                              |                          |                          | 1                      |
| bank holding companies  | 15,569            | 88,707                   | 8,404                     | 993,047                         | 1,052,835<br>730,958       | 908,622                    | 463,388,819                  | 35,094,176<br>36,045,893 | 10,506,868<br>13,222,495 | 891,1<br>922,0         |
| Credit agencies other than banks<br>Savings and loan associations                         | 43,179            | 56,431<br>20,827         | 6,603<br>3,842            | 1,483,492<br>932,065            | 730,958<br>213,916         | 683,885<br>202,872         | 699,820,816<br>538,293,095   | 18,125,046               | 8,341,678                | 446,8                  |
| Personal credit institutions  | 21,774            | 26,153                   | 936                       | 134,662                         | 187,995                    | 185,933                    | 35,029,682                   | 6,177,637                | 2,177,897<br>239,783     | 248,6<br>65,2          |
| Business credit institutions.   | *20,410<br>990    | 3,864<br>5,687           | *180<br>1,645             | 169,787<br>246,978              | 18,222<br>310,825          | 18,169<br>276,891          | 16,760,376<br>109,737,464    | 2,333,874<br>9,409,336   | 2,463,137                | 161,3                  |
| Other credit agencies; finance not allocable  | 5,055             | 26,731                   | 3,321                     | 295,777                         | 201,746                    | 180,882                    | 70,088,356                   | 5,508,840                | 1,070,442                | 202,3                  |
| Security brokers, dealers, and flotation  |                   |                          |                           |                                 |                            | 154 101                    | 65,270,333                   | 4,771,292                | 746.391                  | 159.4                  |
| companies   | 4,782             | 24,063                   | 3,089                     | 246,383                         | 161,877                    | 154,101                    | 65,270,333                   | 4,771,232                | /40,331                  | 155,5                  |
| security and commodity exchanges, and   |                   |                          |                           |                                 |                            | 00.704                     | 4 040 000                    | 707 5 40                 | 324,051                  | 42,9                   |
| allied services   | *273              | 2,668                    | 233                       |                                 | 39,669                     | 26,781<br>3,278,224        | 4,818,023<br>656,732,114     | 737,548<br>102,337,721   | 11,524,078               | 1,640,2                |
| Insurance   | 204,626<br>85,719 | 141,884<br>67,269        | 3,067<br>1,139            | 3,956,6 <b>5</b> 8<br>2,978,590 | 3,316,567<br>1,339,492     | 1,316,034                  | 433,361,174                  | 35,998,810               |                          | 739.9                  |
| Mutual insurance, except life or manne and  | i                 |                          |                           |                                 | .,                         | , ,                        |                              | 14 450 221               | 518,391                  | 137,0                  |
| certain fire or flood insurance companies   | 5,830<br>113,077  | 12,177<br>62,439         | 5 <del>6</del> 8<br>1,370 | 345,223<br>632,845              | 1,977,075                  | 1,962,189                  | 47,380,649<br>175,990,291    | 14,152,331<br>52,186,580 |                          | 763.                   |
| Other insurance companies Insurance egents, brokers, and service                          | 15,869            | 19,188                   | 5,809                     |                                 | 382,186                    |                            | 13,982,598                   | 4,556,258                |                          | 248.0                  |
| Real estate.  | 1,366             | 54,832                   | 19,167                    | 1,121,327                       | 832,663                    | 741,762                    | 120,461,347                  | 28,265,642               |                          | 2,785,9                |
| Real estate operators and lussors of buildings  | 672               | 22,477                   | 2,862                     |                                 | 468,439<br>75,546          |                            | 60,550,681<br>1,244,998      | 16,780,515<br>723,191    | 49,806,907<br>780,588    | 1,986,2<br>26,1        |
| Lessors of mining, oil, and similar property<br>Lessors of railroad property, and of real | 31                | 1,357                    |                           | 42,477                          | 75,540                     | 73,303                     | 1                            |                          |                          | 1                      |
| property, not elsewhere classified  | _                 | 1,574                    | *18                       | 9,398                           | 14,351                     | 14,151                     | 1,954,702                    | 837,577                  | 763,550                  | 44,7                   |
| Condominium management end cooperative<br>housing associations                            |                   | *175                     | 53                        | 3,388                           | 100                        | 100                        |                              | 935,043                  |                          | 67,8                   |
| Subdividers and developers  | *123              | 10,710                   | 3,383                     |                                 | 143,178                    |                            | 33,173,024                   | 5,113,366                | 4,479,214<br>5,278,392   | 258,2<br>402,          |
| Other real estate   | *540              | 18,539                   | 12,852                    | 169,000                         | 131,049                    | 124,973                    | 20,338,538                   | 3,875,950                | 3,276,332                | 402.                   |
| Holding and other investment companies, except bank holding companies                     | 58,740            | 28,498                   | 4,550                     | 440,939                         | 8,900,850                  |                            | 162,070,829                  | 133,355,006              | 5,596,590                | 261,                   |
| Regulated investment companies  | _                 | (²)                      | _                         | *83<br>15                       | 7,150,981<br>181,696       | 6,606,269<br>125,201       | 110,323,843<br>6,863,891     | 105,682,819              | 14,740<br>2,575,168      | 75.                    |
| Real estate investment trusts Small business investment companies                         | =                 | *31                      | -<br>-                    |                                 | *8,015                     |                            |                              | 330,974                  |                          | "                      |
| Other holding and investment companies,   |                   |                          |                           | i                               | 1,560,159                  | 1 401 270                  | 44,088,744                   | 24,750,517               | 2,998,665                | 184,                   |
| except bank holding compenies   | 59,740            | 28,465<br><b>561,508</b> | 4,542<br>1 <b>66,</b> 234 |                                 | 1,550,159                  |                            |                              |                          |                          | 1                      |
| Hotels and other lodging places   | 142,072<br>5,539  | 43,697                   | 12,601                    |                                 | 213,809                    |                            | 19,491,460                   |                          | 15,556,889               | 936.                   |
| Personal services   | 5,406             | 25,268                   | 6,370                     | 145,279                         | 141,883                    | 138,154                    | 6,823,723                    |                          |                          |                        |
| Business services   | 61,646            | 160,517                  | 65,096                    | 834,071                         | 487,378                    |                            | 45,590,229<br>6,034,080      | 13,375,952<br>1,736,711  |                          | 3,333,<br>176,         |
| Advertising Business services, except advertising   | 27,873<br>33,773  | 15,632<br>144,885        | 7,251<br>57,846           |                                 | 72,559<br>414,819          |                            |                              | 11,639,241               | 21,452,478               | 3,154                  |
| Auto repair; miscelleneous repair services  | *204              | 64,732                   | 13,615                    | 139,732                         |                            | 85,258                     | 19,244,023                   |                          |                          |                        |
| Auto repair and services  | *196              | 56,931                   | 6,794                     | 91,295                          | 66,033<br>23,918           | 62,852<br>22,406           |                              |                          |                          |                        |
| Miscellaneous repair services  Amusement and recreation services                          | 8<br>47,969       | 7,801<br>134,700         | 6,821<br>9,098            |                                 |                            |                            |                              | 7,959,446                |                          |                        |
| Motion picture production, distribution, and  | Į.                |                          |                           |                                 | 1                          |                            | i e                          |                          |                          | 1                      |
| services  | 43,148            | 97,996<br>7,796          | 1,457                     |                                 |                            |                            |                              |                          |                          |                        |
| Motion picture theaters  Amusement and recreetion services, except                        |                   | 1                        |                           | 1                               | 1                          | }                          |                              | i                        |                          |                        |
| motion pictures   | *4,616            |                          | 6,414                     |                                 | 145,852                    |                            |                              |                          |                          |                        |
| Other services Offices of physicians, including osteopathic                               | 21,308            | 132,594                  | 79,455                    | 549,323                         | 609,146                    | 574,107                    |                              | i                        |                          |                        |
| physicians  | _                 | 27,691                   | 16,344                    |                                 | 30,828                     | 26,980                     | 4,385,069                    |                          |                          |                        |
| Offices of dentists Offices of other health preclutioners.                                | _                 | 9,295<br>*684            | 5,515                     | 9,335<br>9 *2,510               |                            | *327<br>3 *3,518           |                              |                          | 120,447                  | 12                     |
| Nursing and personal care facilities  | ) -               | 9,817                    | 10,086                    | 50,892                          | 89,864                     | 85,234                     | 5,601,886                    | 850,875                  | 4,541,724                | 224                    |
| Hospitals   | 1,927             |                          | 3,03                      | 83,379<br>7 7,939               | 69,293<br>2,140            |                            |                              |                          |                          |                        |
| Medical laboratories Other medical services   | 1,766             | 9,064                    | 6,55                      |                                 |                            |                            | 1,835,326                    | 507,697                  | 927,248                  | 91                     |
| Legal services.   | _                 | 7,682                    | 4,559                     | 5 24,754                        | 62,088                     | 62,065                     |                              | 489,76                   |                          |                        |
| Educational services  | *6,089            | 5,498<br>*536            | 3,14                      |                                 |                            |                            | 1,759,460                    | 528,324                  | 299,089                  | 29                     |
| Social services Membership organizations  | =                 | 1,457                    | *1,22                     | 3 10,468                        |                            | -                          | 847,664                      | 428,70                   | 7 453,203                | 23                     |
| Architectural and engineering services  | 9,134             |                          |                           |                                 |                            | 86,790                     | 5,098,585                    | 2,123,700                | 1,783,660                | 211                    |
| Accounting, auditing, and bookkeaping<br>services   | 12                | 3,216                    | *3,25                     | 3 17,180                        | 49,482                     | 49,479                     | 720,444                      | 206,34                   | 7 307,18                 | 1 45                   |
| Miscellaneous services (including   | }                 | 1                        |                           | 1                               |                            |                            |                              |                          |                          |                        |
| veterinarians), not elsewhere classified  | *2,359            | 14,761                   | 11,04                     | 5 74,037                        | 119,223                    | 107,027                    | 6,069,545                    | 1,816,91<br>350,73       |                          |                        |

Footnotes at end of table. See lext for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficient of Variation, by Minor Industry — Continued

|  | Number o       | of returns      | Total re      | eceipts                       | Coefficient of Va    |                                    |                     |                |                             |                        |
|--|----------------|-----------------|---------------|-------------------------------|----------------------|------------------------------------|---------------------|----------------|-----------------------------|------------------------|
| Item   | Total          | With net income | All returns   | Returns<br>with nel<br>income | Business<br>receipts | Cost of<br>sales and<br>operations | Net<br>income       | Deficit        | Income<br>subject<br>to la: | Total<br>Income<br>tax |
|  | (21)           | (22)            | (23)          | (24)                          | (25)                 | (26)                               | (27)                | (28)           | (29)                        | (30)                   |
| Total returns of active corporations   | 0.20           | 0.70            | 0.21          | 0.23                          | 0.23                 | 0.29                               | 0.14                | 1.29           | 0 14                        | 0.1                    |
| Agriculture, forestry, and fishing   | 4.37           | 5.32            | 5.33          | 4.11                          | 5.56                 |                                    | 3.94                | 6.19           | 4.26                        | 4.3                    |
| Agricultural production  | 4 81           | 5 73            | 3 88          | 4 60                          | 4 00                 | 4 69                               | 4 28                | 6 68           | 4 50                        | 4 4                    |
| Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping     | 9 59           | 12 74           | 18 39         | 9 22                          | 19 09                | 24 60                              | 10 15               | 16 64          | 11 31                       | 12 4                   |
| MinIng   | 7.66           | 9.33            | 0.80          | 0.72                          | 0.81                 | 1.20                               | 0.18                | 4.05           | 0.15                        | 0.1                    |
| Metal mining   | 42 86<br>50 70 | 32.39<br>59.25  | 0 62<br>0 63  | 0 70<br>0 92                  | 0 59<br>0 57         | 0 60<br>0 58                       | 1 06<br>0 85        | 13 20          | 1 27<br>1 38                | 1 0                    |
| Copper, lead and zinc, gold and silver ores .  | 50 46<br>54 39 | 41 25<br>(')    | 0 92<br>2 13  | 0 95<br>(')                   | 0 87<br>2 21         | 0 95<br>1 97                       | 1 45                | 29 93<br>19 10 | 1 46                        | 12.                    |
| Other metal mining Coal mining   | 17 77          | 30 24           | 4 19          | 4 64                          | 4 32                 | 4 05                               | 5 86                | 7 70           | 4 62                        | 3.9                    |
| Oil and gas extraction<br>Crude petroleum, natural gas, and natural gas                    | 9 87           | 11 51           | 0 75          | 0 69                          | 0 75                 | 1 26                               | 0 16                | 5 07           | 0 13                        | 0 1:                   |
| liquids  | 15 49          | 17 18           | 0 28          | 0 27                          | 0 25                 | 0 46                               | 0 10                | 5 96           | 0 08                        | 0.0                    |
| Oil and gas field services  Nonmetallic minerals, except fuels                             | 12 83<br>16 92 | 15 19<br>18 11  | 4 31<br>4 85  | 4 64<br>4 97                  | 4 53<br>4 92         | 5 13<br>5 93                       | 3 36<br>5 60        | 8 61<br>28 63  | 3 39<br>5 64                | 3 2                    |
| Dimension, crushed, and broken stone, sand   | 18 05          | 19.50           | 6 77          | 7 18                          | 6 86                 |                                    | 8 64                | 27 93          | 8 75                        | 8 40                   |
| and gravel Other nonmetallic minerals, except fuels  | 47 74          | 35 00           | 5 22          | 5 21                          | 5 29                 |                                    | 3 37                | 69 92          | 3 23                        | 26                     |
| Construction   | 2.65           | 3.22            | 1.65          | 1.89                          | 1.68                 | 1.74                               | 1.97                | 12.46          | 2.08                        | 2.0                    |
| General building contractors and operative<br>builders                                     | 4 15           | 5 22            | 2 58          | 3 04                          | 2 63                 | 2 73                               | 3 13                | 5 49           | 3 29                        | 3 2                    |
| General building contractors Operative builders  | 4 24<br>19 94  | 5 32<br>25 03   | 2,71<br>7 50  | 3 16<br>10 48                 | 2 75<br>7 89         | 2 85                               | 3 32<br>8 7 1       | 5 81<br>14 75  | 3 51<br>7 91                | 3 54<br>7 58           |
| Heavy construction contractors   | 7 87           | 9 17            | 3 28          | 3 76                          | 3 35                 | 3 38                               | 3 38                | 9 13           | 3 40                        | 3 2                    |
| Special trade contractors Plumbing, heating, and air conditioning                          | 3 94<br>8 31   | 4 57<br>9 51    | 2 95<br>5 62  | 3 24<br>6 41                  | 2 96<br>5 63         |                                    | 3 66<br>7 83        | 32 32<br>15 97 | 3 98<br>8 52                | 4 25<br>9 2            |
| Electrical work .  | 10 11          | 11 38           | 7 08          | 7 80                          | 7 09                 |                                    | 9 37                | 18 08          | 10 11                       | 10 88                  |
| Other special trade contractors and<br>contractors not allocable                           | 5 10           | 5 93            | 4 02          | 4 32                          | 4 03                 | 4 24                               | 4 66                | 44 32          | 5 07                        | 5.40                   |
| Manufacturing  | 2.38           | 2.63            | 0.24          | 0.25                          | 0.25                 | 0.28                               | 0.19                | 1.68           | 0.19                        | 0.17                   |
| Food and kindred products  Meat products   | 8 82<br>16 50  | 9 49<br>18 99   | 1 08<br>3 44  | 1 13<br>3 89                  | 1 10<br>3 48         | 1 28<br>3 73                       | 0 78<br>4 00        | 5 62<br>15 95  | 0 75<br>3 98                | 0 69<br>3 75           |
| Dairy products   | 16 56          | 18 22           | 3 22          | 3 0 2                         | 3 25                 | 3 64                               | 1 32                | 26 81          | 1 28                        | 1 30                   |
| Preserved fruits and vegetables Grain mill products  | 13 41<br>27 44 | 15 74<br>30 26  | 1 10<br>1 59  | 1 17l<br>1 43                 | 1 12<br>1 62         | 1 20<br>1 87                       | 1 32<br>1 05        | 9 59<br>17 60  | 1 11<br>1 05                | 1 00<br>0 97           |
| Bakery products  | 20 37          | 23 77           | 6 15          | 6 43                          | 6 19                 | 7 17                               | 5 17                | 19 14          | 5 2 2                       | 4 98                   |
| Sugar and confectionery products Malt liquors and malt                                     | 28 68<br>31 27 | 33 96<br>36 62  | 2 14<br>1 25  | 2 86<br>1 45                  | 2 18<br>1 25         |                                    | 2 45<br>0 45        | 14 13<br>(¹)   | 2 35<br>(*)                 | 2 05<br>(°)            |
| Alcoholic beverages, except malt liquors and malt  | 59 84          | 58 03           | 0.83          | 0 77                          | 0.80                 | 0.61                               | 1 08                | 46 28          | 1 12                        | 1 04                   |
| Bottled soft drinks, and flavorings  | 17 86          | 14 50           | 3 26          | 3 23                          | 3 34                 | 3 89                               | 2 50                | 31 21          | 2 30                        | 2 19<br>2 39           |
| Other food and kindred products Tobacco manufactures                                       | 19 06<br>67 42 | 21 15           | 2 68<br>0 10  | 2 81                          | 2 71<br>0 11         | 2 95<br>0 11                       | 2 75                | 12 83<br>(')   | 2 80<br>0 05                | 0.02                   |
| Textile mill products Weaving mills and textile finishing                                  | 13 23<br>28 86 | 16 02<br>31 71  | 2 59<br>3 00  | 2 73<br>3 47                  | 2 61<br>3 04         | 2 68<br>3 24                       | 2 43<br>2 65        | 10 07<br>23 55 | 2 38<br>2 66                | 2 26                   |
| Knitting mills   | 22 05          | 30 17           | 9 50          | 10 41                         | 9 56                 | 9 58                               | 8 30                | 19 52          | 8 07                        | 7 90                   |
| Other textile mill products  Apparel and other textile products                            | 18 65<br>10 24 | 18 58<br>11 83  | 3 31<br>3 43  | 3 46<br>3 69                  | 3 33<br>3 47         | 3 47<br>3 59                       | 3 47<br>3 27        | 10 99<br>12 38 | 3 54<br>3 26                | 3 35<br>3 15           |
| Men's and boys' clothing   | 24 34          | 26.72           | 5 2 1         | 5 56                          | 5.33                 | 5 49                               | 3 56                | 21 68          | 3 61                        | 3 34                   |
| Women's and children's clothing Other apparel and accessories                              | 14 87<br>29 42 | 18 22<br>33 99  | 5 53<br>13 50 | 5 97<br>14 75                 | 5 57<br>13 60        | 5 72<br>14 01                      | 6 34<br>13 28       | 18 87<br>53 38 | 6 50<br>13 49               | 6 50<br>13 45          |
| Miscellaneous fabricated textile products,<br>textile products, not elsewhere classified   | 19 60          | 20 17           | 8 91          | 9 82                          | 8 94                 | 9 33                               | 8 62                | 23 08          | 8 92                        | 8 75                   |
| Lumber and wood products .   | 9 26           | 9 99            | 2 20          | 2 23                          | 2 31                 | 2 46                               | 1 92                | 12 03          | 1 74                        | 1 93                   |
| Logging sawmills, and planing mills Millwork, plywood, and related products                | 15 48<br>17 21 | 16 72<br>17 23  | 3 09<br>3 67  | 3 05<br>3 70                  | 3 32<br>3 78         | 3 63<br>4 06                       | 2 34<br>3 36        | 17 44<br>24 20 | 1 99<br>2 99                | 2 3 3 2 2              |
| Other wood products, including wood  | 15 66          | 17 53           | 5 52          |                               |                      | 5 77                               | 6 50                | 22 86          | 6 58                        | 6.52                   |
| buildings and mobile homes  Furniture and fixtures .                                       | 13 49          | 15 99           | 4 54          | 5 86<br>4 93                  | 5 68<br>4 57         | 472                                | 4 49                | 15 79          | 4 38                        | 4 22                   |
| Paper and allied products Pulp, paper, and board mills                                     | 16 12<br>42 39 | 18 31<br>36 03  | 1 49<br>0 63  | 1 40<br>0 37                  | 1 57<br>0 67         |                                    | 0 87<br>0 <b>21</b> | 14 70<br>20 22 | 0 81<br>0 21                | 0.85                   |
| Other paper products   | 17 38          | 19 74           | 3 58          | 3 56                          | 3 66                 | 4 04                               | 2 21                | 20 41          | 2 09                        | 1 96                   |
| Printing and publishing Newspapers   | 7 20<br>19 65  | 8 27<br>21 59   | 1 92<br>1 83  | 1 95<br>1 67                  | 1.96<br>1.87         | 2 08<br>1 91                       | 1 41<br>1 59        | 10 34<br>29 14 | 1 29<br>1 59                | 1 10                   |
| Periodicals .  | 21 89          | 25 60           | 4 92          | 4 99                          | 5 07                 | 4 97                               | 4 07                | 14 81          | 2 97                        | 2 58                   |
| Books, greeting cards, and miscellaneous publishing  | 19 49          | 23 71           | 3 40          | 3 29                          | 3 54                 | 4 00                               | 2 40                | 20 26          | 2 02                        | 1 80                   |
| Commercial and other printing and printing trade services                                  | 9 15           | 10 45           | 4 40          | 4 69                          | 4 40                 | 4 54                               | 4 19                | 18 77          | 3 85                        | 3 35                   |
| Chemicals and allied products .  | 11 95          | 13 12           | 0 59          | 0 57                          | 0 61                 | 0 66                               | 0 35                | 7 06           | 0 35                        | 0.29                   |
| Industrial chemicals, plastics materials and<br>synthetics                                 | 21 76          | 22 64           | 0.86          | 0 83                          | 0 88                 | 0 93                               | 0 48                | 13 63          | 0 47                        | 0.38                   |
| Drugs<br>Soap, cleaners, and toilet goods  | 20 45<br>30 89 | 22 91<br>33 15  | 0 67<br>1 04  | 0 69<br>0 89                  | 0 70                 | 0 77                               | 0 49<br>0 73        | 9 08<br>33 51  | 0 48<br>0 69                | 0.40                   |
| Paints and allied products   | 27 68          | 32.25           | 6 50          | 6 42                          | 6 5 5                | 6 90                               | 6 6 5               | 12 07          | 6 66                        | 6 0                    |
| Agricultural and other chemical products Petroleum (including integrated) and coal         | 21 32          | 25 93           | 2 37          | 2 48                          | 2 42                 | 2 65                               | 2 29                | 12 91          | 2 34                        | 1 80                   |
| products   | 26 19          | 28 28           | 0 14          | 0 11                          | 0 15                 |                                    | 0 08                |                | 0 09                        | 0 00                   |
| Petroleum refining (including integrated) Petroleum and coal products, not elsewhere       | 21 71          | 25 09           | 0 08          | 0 06                          | 0 08                 | 0 10                               | 0 05                |                | 0 05                        | 0.0                    |
| classified   | 38 35          | 39 51           | 12 37         | 10 56                         | 1261                 |                                    | 9 25                |                | 9 37                        | 9 0                    |
| Rubber and miscellaneous plastics products<br>Rubber products, plastics footwear, hose and | 11 21          | 11 17           | 2 11          | 2 27<br>!                     | 2 14                 | 2 21                               | 3 14                | 12 66          | 3 05                        | 2 8                    |
| belting Miscellaneous plastics products  | 29 00<br>12 16 | 23 40<br>12 39  | 1 46<br>4 63  | 1 61<br>5 39                  | 1 49<br>4 89         | 1 53<br>5 13                       | 3 08<br>4 98        |                | 281<br>493                  | 2.5°<br>4.7°           |
| Leather and leather products   | 24 63          | 28 48           | 7 40          | 8 09                          | 7 50                 | 8 39                               | 4 99                | 20 98          | 5 03                        | 4.70                   |
| Footwear, except rubber<br>Leather and leather products, not elsewhere                     | 29 67          | 18 92           | 4 27          | 4 48                          | 4 33                 | 4 60                               | 3 66                | 33 87          | 3 61                        | 3.4                    |
| classified   | 28 51          | 33 69           | 20 97         | 25 34                         | 21 05                | 22 54                              | 15 79               | 26 03          | 15 91                       | 16 07                  |

Foolnotes at end of table. See text for Explanation of Terms' and. Description of the Sample and Limitations of the Data

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficient of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   | Number o       | returns         | Total r        | eceipts                       | Coefficient of Va    |                                    |                          |                |                             |                        |
|---|----------------|-----------------|----------------|-------------------------------|----------------------|------------------------------------|--------------------------|----------------|-----------------------------|------------------------|
| ltem .  | Total          | With net income | All<br>returns | Returns<br>with net<br>income | 8usiness<br>receipts | Cost of<br>sales and<br>operations | Net<br>income            | Deficit        | Income<br>subject<br>to tax | Total<br>income<br>tax |
|   | (21)           | (22)            | (23)           | (24)                          | (25)                 | (26)                               | (27)                     | (28)           | (29)                        | (30)                   |
| Manufacturing — Continued   |                |                 |                |                               |                      |                                    |                          |                |                             |                        |
| Stone, clay, and glass products   | 11 52          | 12 44           | 2 03           | 2 03                          | 2 07                 | 2 17                               | 1 82                     | 12 94          | 1.83                        | 1 7                    |
| Glass products<br>Cement, hydraulic   | 40 15<br>56 38 | 41 82<br>54 13  | 1 90<br>2 37   | 1 81<br>2 43                  | 1 95<br>2 46         |                                    | 2.23<br>0.87             | 19 12<br>11.29 | 2 32<br>0 90                | 2.2                    |
| Concrete, gypsum, and plaster products  | 14 93<br>19 84 | 15 93<br>23 59  | 4 65<br>3 99   | 4 74<br>3 99                  | 4 69<br><b>4</b> 08  | 4 83                               | 4 07<br>3 59             | 24 08          | 4.06                        | 3 6                    |
| Other nonmetallic mineral products  Primary metal industries                        | 14 07          | 13 41           | 0 55           | 0 59                          | 0 56                 |                                    | 0 73                     | 27 62<br>5 46  | 3 69<br>0 73                | 3.0<br>0.6             |
| Ferrous metal industries, miscellaneous primary metal products                      | 15 83          | 17 23           | 0 69           | 0 78                          | 0 70                 | 0 72                               | 1 22                     | 6 31           | 1 21                        | 1                      |
| Nonferrous metal industries   | 26 82          | 19 03           | 0 91           | 0 89                          | 0.93                 | 1 00                               | 0 78                     | 10 58          | 0.78                        | ó                      |
| Fabricated metal products  Metal cans and shipping containers                       | 6 08<br>33 76  | 6 44<br>38 49   | 1 56<br>1 61   | 1 64<br>1 53                  | 1 59<br>1 65         |                                    | 1 65<br>1 45             |                | 1 63<br>1 35                | 1:                     |
| Cutlery, hand tools, and hardware, screw  | 33.13          | •               |                |                               |                      |                                    |                          |                |                             |                        |
| machine products, bolts, and similar products                                       | 17 54          | 18 45           | 4 10           | 4 29                          | 4 16                 | 4 63                               | 3.62                     | 28 38          | 3 43                        | 3                      |
| Plumbing and heating, except electric and<br>warm air                               | 45 98          | 49 88           | 5 94           | 5 4 7                         | 6 02                 | 6 53                               | 4 89                     | 44 28          | 3 93                        | 3.                     |
| Fabricated structural metal products  | 11 28          | 11 33           | 3 20           | 3 33                          | 3 23                 | 3 22                               | 3 53                     | 15 24          | 3 55                        | 3                      |
| Metal forgings and stampings Coating, engraving, and allied services                | 17 90<br>21 91 | 19 28<br>21 90  | 5 22<br>7 80   | 5 59<br>7 93                  | 5 22<br>7 88         | 5 28<br>7 92                       | 6 11<br>10 97            | 25 15<br>37 53 | 6 20<br>11 15               | 6<br>11                |
| Ordnance and accessones, except vehicles  | 69 61          | 54 79           | 5 00           | 2 67                          | 5.04                 | 4 88                               | 2 80                     | 79 41          | 2 90                        | 2                      |
| and guided missiles  Miscellaneous fabricated metal products                        | 9 73           | 10 71           | 3 37           | 3 70                          | 3 44                 | 3 70                               | 3.30                     | 12 23          | 3 27                        | 3                      |
| Machinery, except electrical Farm machinery   | 7 43<br>27 39  | 8 01<br>23 94   | 0 78<br>2 43   | 0 80<br>2 61                  | 0 84<br>2 58         |                                    | 0 65<br>2 67             | 7 49<br>16 03  | 0 63<br>2 49                | 0.<br>2.               |
| Construction and related machinery  | 20 71          | 21 56           | 1 26           | 1 31,                         | 1 28                 | 1 34                               | 1 34                     | 0 49           | 1 25                        | 1                      |
| Metalworking machinery Special industry machinery                                   | 12 93<br>18 63 | 13 46<br>22 35  | 4 60<br>3 88   | 4 71<br>4 02                  | 4 67<br>3.93         |                                    | 4.21<br>4.55             | 31 56<br>25 24 | 4 22<br>4 41                | 3<br>4                 |
| General industrial machinery Office, computing, and accounting machines             | 20 53<br>41 74 | 22 84<br>28 97  | 2 05<br>0 42   | 2 11<br>0 33                  | 2 10<br>0 50         |                                    | 2 50<br>0 25             | 23 61<br>17 68 | 2 48<br>0 24                | 2<br>0.                |
| Other machinery, except electrical  | 15 98          | 17 35           | 3 20           | 3 36                          | 3 24                 | 3 26                               | 3.74                     | 13 73          | 3 63                        | 3                      |
| Electrical and electronic equipment Household appliances                            | 9 25<br>44 14  | 9 96<br>44 85   | 0 72<br>1 94   | 0 76<br>1 93                  | 0 75<br>1 99         | 0 79<br>2 17                       | 0 85<br>2 19             | 4 14<br>6 77   | 0 86<br>2 19                | 0                      |
| Radio, television, and communication  |                |                 |                |                               |                      |                                    |                          |                |                             |                        |
| equipment Electronic components and accessories                                     | 25.24<br>13.45 | 23 08<br>15 14  | 1 21<br>1 78   | 1 21<br>1 82                  | 1 27<br>1 81         | 1 32<br>1 84                       | 1 67<br>2 20             | 9 25<br>13 53  | 1.82<br>2.23                | 1 2                    |
| Other electrical equipment.   | 15 67          | 15 85           | 1 08           | 1 23.                         | 1 12                 | 1 27                               | 1 03                     | 3 80           | 1.00                        | 0                      |
| Motor vehicles and equipment Transportation equipment, except motor vehicles        | 17 02<br>22 65 | 19 59<br>29 86  | 0 38<br>0 94   | 0 38<br>0 88                  | 0 40<br>0 98         |                                    | 0.3 <del>6</del><br>1.51 | 1 61<br>2 70   | 0 36<br>1.61                | 0                      |
| Aircraft, guided missiles and parts Ship and boat building and repaining            | 45 27<br>33 20 | 49 63<br>49 15  | 0 47<br>6 44   | 0 51<br>5 87                  | 0 49<br>6 64         | 0 45<br>6 45                       | 1 35<br>6 81             | 1 84<br>14 81  | 1 45<br>6.91                | 1 6                    |
| Other transportation equipment, except motor  | ı              |                 |                |                               |                      |                                    |                          |                |                             |                        |
| vahicles  | 28 03<br>15 46 | 38 96<br>17 97  | 6 21<br>1 52   | 7 40<br>1 60                  | 6 26<br>1 56         | 6 63<br>1 69                       | 7 83<br>1 46             | 13 09<br>8 22  | 7 87<br>1 39                | 7                      |
| Scientific instruments and measuring devices, watches and clocks                    | 25 16          |                 |                |                               |                      |                                    |                          |                |                             |                        |
| Optical, medical, and ophthalmic goods  | 20 71          | 26 36<br>24 56  | 2 58<br>3 21   | 2 8 1<br>3 3 1                | 2 63<br>3 29         | 3 74                               | 3 33<br>2 96             | 10 96<br>18 03 | 3 34<br>2 53                | 3<br>2                 |
| Photographic equipment and supplies  Miscellianeous manufacturing and manufacturing | 50 15          | 45.29           | 1 62           | 1 58                          | 1 68                 | 2 05                               | 0 91                     | 8 78           | 0 89                        | 0                      |
| not allocable   | 10 76          | ••              | 6 08           | ••                            | 6.23                 | 8 4 1                              | ••                       | 11 27          | 2 96                        | 2                      |
| Transportation and public utilities   | 4.25           | 5.30            | 0.56           | 0.57                          | 0.57                 | 0.69                               | 0.53                     | 2.16           | 0.50                        | 0.                     |
| Transportation  | 4 86<br>64 48  | 6 07<br>28 47   | 1 33<br>0 55   | 1 46<br>0 64                  | 1.37<br>0.59         | 1 52<br>0 73                       | 1 49<br>0 96             | 2 91<br>0 06   | 1 53<br>0 98                | 1                      |
| Local and interurban passenger transit Trucking and warehousing                     | 14 93<br>7 01  | 19 68<br>8 31   | 13 46<br>2 93  | 13 04<br>3 29                 | 13 77<br>2 96        |                                    | 13.69<br>4.05            | 29 22<br>10 22 | 14 61<br>4 32               | 16<br>4                |
| Water transportation  | 13 60          | 16 78           | 2 97           | 4 27                          | 3 05                 | 3 09                               | 4 38                     | 8 48           | 5.06                        | 4                      |
| Transportation by air Pipelines, except natural gas                                 | 18 24<br>31 26 | 28 03<br>31 97  | 1 72<br>1 71   | 1 87<br>1 18                  | 1 78<br>1 71         | 2 11<br>1 87                       | 3 43<br>1 79             | 5 34<br>63 35  | 2 20<br>1 99                | 2                      |
| Transportation services, not elsewhere<br>classified                                | 10 90          | 13 18           | 7.81           | 8 02                          | 8 00                 |                                    | 6 94                     | 22 64          | 6 86                        | 5                      |
| Communication   | 12 50          | 14 51           | 0 48           | 0 42                          | 0 47                 |                                    | 0 66                     | 14 10          | 0 59                        | 0                      |
| Telephone, telegraph, and other communication services                              | 19 55          | 22 22           | 0 32           | 0 24                          | 0.31                 | 0 40                               | 0 53                     | 26 19          | 0 47                        | 0                      |
| Radio and television broadcasting   | 15 67          | 19 14           | 2 78           | 2 80                          | 2 79                 | 2 68                               | 2 38                     | 16 58          | 2 15                        | 1                      |
| Electric, gas, and sanitary services Electric services                              | 12 64<br>51 30 | 15 74<br>15 39  | 0 33<br>0 06   | 0 35<br>0 06                  | 0 34<br>0 06         | 0.38<br>0.07                       | 0 37<br>0 05             | 2 27<br>2 08   | 0 34<br>0 05                | 0                      |
| Gas production and distribution<br>Combination utility services                     | 31 49<br>58 17 | 34 75<br>58 93  | 0 57<br>0 23   |                               | 0 58<br>0 24         | 0 65                               | 0 42<br>0 46             | 2 21           | 0 38<br>0 47                | 0                      |
| Water supply and other sanitary services  | 14 59          | 18 79           | 7 30           | 7 32                          | 7 48                 |                                    | 6 03                     | 25 62          | 5 94                        | 4                      |
| Wholesale and retail trade  | 1.29           | 1.58            | 0.63           | 0.68                          | 0.64                 |                                    | 0.61                     | 2.25           | 0.75                        | 0.                     |
| Wholesale trade Groceries and related products                                      | 2 22<br>7 52   | 2 39<br>8 02    | 0 92<br>2 93   |                               | 0 92<br>2 95         |                                    | 0 78<br>3 47             | 3 21<br>11 22  | 1 12<br>3 94                | 1 3                    |
| Machinery, equipment, and supplies  | 4 92           | 5 14            | 2 10           | 2 24                          | 2 12                 | 2 19                               | 1 73                     | 8 17           | 3 08                        | 3                      |
| Miscellaneous wholesale trade  Motor vehicles and automotive equipment              | 2 72<br>7 98   | 2 93<br>8 93    | 1 07<br>3 27   | 1 08<br>3 01                  | 1 08<br>3 29         |                                    | 0 93<br>2 49             |                | 1.28<br>3.88                | 1 3                    |
| Furniture and home furnishings<br>Lumber and construction materials                 | 17 78<br>10 53 | 22 93<br>10 62  | 8 58<br>5 45   |                               | 8 65<br>5 48         | 8 95                               | 12 78<br>5 38            | 23 56<br>17 24 | 14 13<br>6 15               | 15<br>6                |
| Sporting, recreational, photographic, and   |                |                 |                |                               |                      |                                    |                          |                |                             |                        |
| hobby goods, toys, and supplies<br>Metals and minerals, except petroleum and        | 24 86          | 31 64           | 7 28           | 9 38                          | 7 31                 | 7 32                               | 10 18                    | 15 58          | 14 32                       | 14                     |
| scrap<br>Electrical goods   | 15 08<br>9 08  | 16 00<br>9 59   | 2 23<br>3 54   | 2 37<br>3 76                  | 2 24<br>3 55         | 2 11<br>3 73                       | 3 59<br>2.40             | 18 75<br>11 38 | 4 38<br>4 76                | 4                      |
| Hardware, plumbing, and heating equipment   |                |                 |                |                               |                      |                                    |                          |                |                             |                        |
| and supplies<br>Other durable goods   | 9 81<br>7 62   | 10 07<br>8 40   | 4 78<br>4 21   | 4 85<br>4 55                  | 4 81<br>4 27         | 4 91<br>4 69                       | 5 63<br>3 25             | 24 57<br>12 03 | 6 06<br>4 87                | 6<br>5                 |
| Paper and paper products  | 15 32          | 16 37           | 6 41           | 6 56                          | 6 44                 |                                    | 6 15                     | 35 64          | 8 67                        | 8                      |
| Drugs, drug proprietanes, and druggists' sundries                                   | 22 94          | 24 10           | 7 28           | 7 37                          | 7 31                 |                                    | 6 43                     | 25 29          | 9 64                        | 9                      |
| Apparel, piece goods, and notions   | 11 53          | 12 64           | 4 25           | 4 55                          | 4 26                 |                                    | 6 44                     | 13 64          | 7 53                        | 7                      |
| Farm-product raw materials - Chemicals and allied products                          | 9 52<br>17 52  | 10 59<br>19 04  | 4 31<br>5 27   | 4 03<br>5 18                  | 4 36<br>5 33         | 5 80                               | 3 54<br>2 26             | 14 95<br>33 94 | 4 47<br>11 13               | 3<br>11                |
| Petroleum and petroleum products<br>Alcoholic beverages                             | 8 78<br>15 86  | 8 72<br>15 78   | 1 99<br>6 30   | 2 08<br>6 52                  | 2 00<br>6 33         |                                    | 1 77<br>7 20             | 7 60           | 1 88<br>7 92                | 1<br>8                 |
| Miscellaneous nondurable goods, wholesale<br>trade not allocable                    | 8 05           | 9 03            |                |                               |                      |                                    |                          |                |                             |                        |
| Footpotes at end of table. See text for "Evelopation of                             | 0.00           | 160 6           | 3 36           | 3 62                          | 3 39                 | 3 45                               | 4 03                     | 6 23           | 5 05                        | 5                      |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data"

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficient of Variation, by Minor Industry — Continued

| Bullating materials, garden supplies, and mobile home dealers and dealers an   |                        |                           | 1             | 7             |              |                  |              |   |              |               | <u> </u>                                       |
|--|------------------------|---------------------------|---------------|---------------|--------------|------------------|--------------|---|--------------|---------------|--|
| Wholesate and retail trade — Continued  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and mobile from dealers  Building materials, garden supples, and supples and mobile from dealers  Building materials, garden supples, and supples and mobile from dealers  Building materials, garden supples, and supples and mobile from dealers  Building materials, garden supples, and supples and mobile from dealers  Building materials, garden supples, and supples, and supples and mobile from dealers  Building materials, garden supples, and supples, and supples and mobile from dealers  Building materials, garden supples, and supples and mobile from dealers  Building materials, garden supples, and supples, and supples and mobile from dealers  Building materials, garden supples, and supples, and supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile from dealers  The supple garden supples and mobile f | Total<br>income<br>ta. | subject                   | Deficit       |               | sales and    |                  | Returns      | All                                     | With net     |               | Item   |
| ## Wholesale and retail trade — Continued    Reful stade   | (30)                   | (29)                      | (28)          | (27)          |              | (25)             |              |   |              | (21)          |  |
| Elabating materials, garden supplies, and Building materials, garden supplies, and Building materials, garden supplies, and Building materials dealers   8,77   670   4,53   4,56   4,36   4,55   5,14   17,50   5,25   12,25   13,2   | 1 ,/                   | 1=2/                      | (             | ,,,,,         | ()           | ,,,,,            |              | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | ,,,,,        | ,,            |  |
| Building materials, garden supplies, and mobile from chasiers are mobile from chasiers are mobile from chasiers and mobile from chasiers are mobile from chasiers and the first and th   | 06 09                  | 1 06                      | 3 20          | 1 07          | 1 10         | 0 97             | 1 05         | 0 95                                    | 2 22         | 1 75          |  |
| Building materials oralars   8,27   8,70   4,33   4,56   4,36   4,36   5,14   17,60   5,14   17, |                        | 4 43                      |               |               | 3.80         | 3.66             |              | 3.64                                    | 1            |               | Building materials, garden supplies, and       |
| General mechanises stores   13 96   15 99   9 73   10 98   9 84   10 32   12 59   25 90   12 General mechanises stores   13 15 6   15 52   27 6   23 6   23 6   20 1 0 0 0 0 1 0 0 0 1 0 0 0 0 1 0 0 0 0 1 0 0 0 0 0 1 0 0 0 0 0 1 0   | 03 49                  | 5 03                      | 17 60         | 5 14          | 4 53         | 4 36             | 4 56         | 4 33                                    | 8 70         | 8 27          | Building materials dealers                     |
| Food stores  | 13 0                   | 12 93                     | 25 90         | 12 29         | 10 32        | 9 84             | 10 98        | 9 73                                    | 15 99        | 13 96         |  |
| Grocery stores   |                        | 1 03<br>2 15              |               |               |              |                  |              |   |              |               |  |
| Automotive dealers and service stations  | 14 18                  | 2 14<br>15 15             | 10 99         | 2 34          | 2 28         | 2 20             | 2 35         | 2 19                                    | 9 06         | 8 24          | Grocery stores                                 |
| Gasoline service stations   10 e2   11 92   6 87   737   6 90   6 96   7.42   2769   Apparel and accessory stores   6 72   8 18   8 18   8 18   8 18   8 18   8 18   8 18   Apparel and accessory stores   6 72   8 18   8  | 78 3 9                 | 3 78                      | 6 10          | 361           | 2 62         | 2 57             | 3 14         | 2 56                                    | 5 00         | 4 09          | Automotive dealers and service stations        |
| Apparel and accessory stores   6 72   8 18   3 87   4 39   3 89   4 25   4 39   11 53   4 5   4 95   4 65   12 92   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 5   4 5   4 10 | 69 73                  | 4 97<br>7 69              | 27 69         | 7 42          | 6 96         | 6 90             | 7 37         | 6 87                                    | 11 92        |               |  |
| Furniture and home furnishings stores  |                        | 8 32<br>4 67              |               |               |              |                  |              |   |              |               |  |
| Miscellaneous retail stores   374   4 49   232   249   244   263   269   829   2   | 31 43                  | 4 81                      | 12 92         | 4 69          | 4 95         | 4 59             | 4 97         | 4 55                                    | 7 66         | 6 65          | Furniture and home turnishings stores          |
| Uniter relatistores   13 15   15 24   11 43   12 80   11 47   11 77   14 72   28 17   15 20   11 47   11 77   14 72   28 17   15 20   13 18    | 88] 2.4                | 3 72<br>2 68              | 8 29          | 2 69          | 2 63         | 2 34             | 2 49         | 2 32                                    | 4 49         | 3 74          | Miscellaneous retail stores                    |
| Wholesale and relait trade not allocable   38.54   55.12   24.63   40.99   24.70   26.40   38.51   34.18   39.51   34.18   34.18   39.51   34.18   34.18   39.51   34.18   34.18   34.18   39.51   34.18   34.18   34.18   34.18   34.18   34.18   34.18   3   |                        | 3 25<br>15 45             |               |               |              | 11 47            | 12 80        | 11 43                                   | 15 24        |               |  |
| Banking   18   |                        | 3 43<br>39 46             |               |               |              |                  |              |   |              |               |  |
| Banking   235   248   0.19   0.09   0.51   0.04   0.19   2.38   0.09     | 1                      | 0.48                      |               |               |              |                  |              |   |              |               | l l  |
| Bank holding companies   |                        | 0 <b>1</b> 9<br>0 09      |               |               |              |                  |              |   |              |               |  |
| bank holding companies   2.56   2.80   0.66   0.29   1.25   1.06   0.45   3.06   0.07   Credit agencies other than banks   5.62   6.99   0.33   0.29   1.85   4.89   1.07   4.86   0.05   Savings and loan associations   1.93   2.04   0.06   0.07   0.19   0.57   0.13   0.31   Dersonal credit institutions   1.810   20.91   0.75   0.66   0.77   0.33   1.77   28.82   1.20   Business credit institutions   23.25   23.69   3.31   2.65   5.67   4.96   2.18   1.419   2.20   Differ credit agencies, finance not allocable   6.62   8.73   1.87   1.67   1.02   35.70   4.20   8.97   4.20   Security, commodity brokers and services   16.89   19.44   2.41   2.78   5.07   32.27   4.27   7.50   4.20   8.97   4.20   Security torkers, dealers, and illolation   companies   18.33   2.115   1.99   2.24   4.82   3.92   4.65   14.86   4.20   4.2 |                        | 0 18                      | 1 66          |               | 0 03         | 0 58             |              |   |              |               | Bank holding companies                         |
| Savings and loan associations   193   2.04   0.06   0.07   0.19   0.57   0.13   0.31   0.07   Personal credit institutions   1810   2.091   0.75   0.66   0.77   0.33   1.77   28.82   1.15   Business credit institutions   23.25   23.69   3.31   2.65   5.67   49.68   2.18   14.19   2.19   Business credit institutions   23.25   23.69   3.31   2.65   5.67   49.68   2.18   14.19   2.19   Security commodity brokers and services   16.89   19.44   2.41   2.79   5.07   32.27   4.27   7.50   4.20   8.97   4.20   8.97   4.20   4.20   8.97   4.20   6.20  |                        | 0 46                      |               |               |              |                  |              |   |              |               | bank holding companies                         |
| Business credit institutions   23   25   23   69   3   31   2   265   567   49   68   2   18   14   19   2   | 14 0.0                 | 0 85<br>0 14              | 0 31          | 0 13          | 0 57         | 0 19             | 0 07         | 0 06                                    | 2 04         | 1 93          |  |
| Other credit agencies, finance not allocable Security, commodity brokers and services 1689 1944 241 278 507 3227 427 75 4 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5 5  |                        | 1 84<br>2 16              |               |               |              |                  |              |   |              |               |  |
| Security trokers, dealers, and flotation companies Commodity contracts brokers and dealers, security and commodity exchanges, and allied services   18 30   21 15   199   2 24   4 82   3 92   4 65   14 86   4   4 8   | 9.0                    | 4 08                      | 8 97          | 4 20          | 35 70        | 10 20            | 1 67         | 1 87                                    | 8 73         | 6 62          | Other credit agencies, finance not aflocable   |
| Commodity contracts brokers and dealers, security and commodity exchanges, and allied services  Security and commodity exchanges, and allied services  10  |                        | 4 03                      |               |               |              |                  | Ì            |   |              |               | Security brokers, dealers, and flotation       |
| Alled services   28.70   36.79   9.48   12.48   10.80   49.46   10.74   8.59   11  | 27 3 7                 | 4 27                      | 14 86         | 4 65          | 3 92         | 4 82             | 2 24         | 1 99                                    | 21 15        | 18 33         | Commodity contracts brokers and dealers,       |
| Insurance   Lite insu   | 59 115                 | 11 59                     | 8 59          | 10.74         | 49 46        | 10.80            | 12 48        | 9 48                                    | 36 79        | 28 70         |  |
| Mulual insurance, except life or marine and certain fire of flood insurance companies Other insurance companies Insurance comp | 20 0 1                 | 0 20                      | 2 54          | 0 18          | 0 08         | 0 10             | 0 08         | 0 09                                    | 13 49        | 12 35         | Insurance                                      |
| Other insurance companies   19   19   19   19   19   19   19   1   | (3)                    |                           |               |               |              |                  | i            |   |              |               | Mutual insurance, except life or marine and    |
| Real estate   Real estate   Real estate   Real estate operators and lessors of buildings   Real estate operators   Real   | 02 (')                 | (')<br>1 02               | (³)<br>5.76   | (')           | (') 0 22     | (³)<br>0 29      | (³)<br>0 25  | (') 0 27                                | (')          | 20 13         |  |
| Real estate operators and lessors of buildings   3 25   3 99   3 10   3 78   6 09   9 40   3 5 1   4 86   3  |                        | 3 53<br>3 27              |               |               |              |                  |              |   |              |               |  |
| Lessors of railroad property, and of real property, not elsewhere classified 16.46 20.29 14.21 15.99 30.46 44.76 19.57 27.70 22 Condominium management and cooperative housing associations 20.30 32.91 15.58 35.65 17.86 85.51 26.87 16.87 34 Subdividers and developers 66.63 8.28 2.70 3.41 3.36 2.36 3.898 5.78 4.4 Other real estate 4.88 7.06 5.15 6.08 5.53 8.98 5.87 8.96 7. Holding and other investment companies, except bank holding companies 62.77 4.14 0.38 0.36 22.26 — 0.36 5.59 5.91 4.4 0.38 0.36 22.26 — 0.36 5.59 5.91 (%) Small business investment companies 45.86 51.90 14.55 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.55 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.55 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.55 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.55 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 14.50 17.73 5.46 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 17.73 5.46 0 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 17.73 5.46 0 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 17.73 5.46 0 — 26.00 41.61 11.00 0ther holding and investment companies 62.70 17.73  | 76 40                  | 3 76                      | 4 86          | 3 5 1         | 9 40         | 6 0 9            | 3 78         | 3 10                                    | 3 99         | 3 25          | Real estate operators and lessors of buildings |
| Condominium management and cooperative housing associations 20 30 32 91 15 58 35 65 17 86 86 51 26 87 16 87 34 Subdividers and developers 66 3 8 28 270 3 41 3 36 236 3 89 578 4 Other real estate 49 8 7 06 515 608 553 8 98 587 8 96 7 96 7   | 1                      | 18 86                     |               |               |              |                  |              |   |              |               | Lessors of railroad property, and of real      |
| Subdividers and developers 66.5 8 28 270 3 41 3 36 2 36 3 89 5 78 4 4 98 7 06 5 15 6 08 5 15 3 8 98 5 78 8 96 7 6 7 17 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   |                        | 22 12                     |               |               |              |                  | i            |   |              |               | Condominium management and cooperative         |
| Other real estate Holding and other investment companies, except bank holding companies   595   717   161   184   565   581   089   734   4   4   4   4   4   4   5   5   5  |                        | 34 04<br>4 03             |               |               |              |                  |              |   |              |               |  |
| bank holding companies     5.95     7.17     1.61     1.84     5.65     5.81     0.89     7.34     4.84       Regulated investment companies     6.27     4.14     0.38     0.36     22.26     —     0.36     56.96     51       Real estate investment trusts     5.79     9.07     5.29     0.73     (*)     —     0.75     21.31     (*)       Small business investment companies     45.86     51.90     14.55     17.73     5.46     —     26.00     41.61     11       Other holding and investment companies     6.15     7.45     3.27     4.11     5.70     5.81     2.97     7.91     4       Services     1.67     2.28     1.74     2.00     1.79     2.45     1.64     3.57     1       Holes and other lodging places     8.64     10.64     4.19     4.04     4.39     4.57     3.62     10.76     3       Personal services     7.30     8.98     5.89     6.53     5.98     6.09     6.09     6.39     16.96     6   |                        | 7 29                      |               |               |              |                  |              |   |              |               | Other real estate                              |
| Real estate investment trusts   57 92   9 07   5 29   0 73   (*)   -   0 75   21.31   (*)  |                        | 4 49                      |               |               | 5.81         |                  |              |   |              |               | bank holding companies                         |
| Other holding and investment companies, except bank holding companies         6 15         7 45         3 27         4 11         5 70         5 81         2 97         7 91         4           Services         1.67         2.28         1.74         2.00         1.79         2.45         1.64         3.57         1           Hotels and other lodging places         8 64         10 64         4 19         4 04         4 39         4 57         3 62         10 76         3 8           Personal services         7 30         8 98         5 89         6 53         5 98         6 09         6 39         16 96         6  | (1)                    | 51 34<br>( <sup>4</sup> ) | 21.31         | 0 75          |              | ( <sup>4</sup> ) | 0 73         | 5 29                                    | 9 07         | 57 92         | Real estate investment trusts                  |
| Services     1.67     2.28     1.74     2.00     1.79     2.45     1.64     3.57     1       Hotels and other lodging places     8 64     10 64     4 19     4 04     4 39     4 57     3 62     10 76     3       Personal services     7 30     8 98     5 89     6 53     5 98     6 09     6 39     16 96     6  | 100                    | 11 89                     | 41 61         | 26 00         | -            | 5 46             | 17 73        | 14 55                                   | 51 90        | 45 86         | Other holding and investment companies         |
| Hotels and other lodging places         8 64         10 64         4 19         4 04         4 39         4 57         3 62         10 76         3 Personal services         7 30         8 98         5 89         6 53         5 98         6 09         6 39         16 96         6   | 1                      | 4 55                      |               |               |              |                  | 1            |   |              | i             |  |
| Personal services 7 30 8 98 5 89 6 53 5 98 6 09 6 39 16 96 6   |                        | 1.71<br>3.25              |               |               |              |                  |              |   |              |               | Hotels and other lodging places                |
|  |                        | 6 89<br>3 24              | 16 96<br>6 38 | 6 39<br>3 1 1 | 6 09<br>4 88 | 5 98<br>3 56     | 6 53<br>3 94 | 5 89<br>3 45                            | 8 98<br>4 97 | 7 30<br>3 85  | Personal services Business services            |
| Advertising   11.44   14.19   9.92   10.83   10.04   12.55   5.76   20.79   5  | 55 48                  | 5 55                      | 20 79         | 5 76          | 12 55        | 10 04            | 10 83        | 9 92                                    | 14 19        | 11 44         | Advertising                                    |
| Auto repair, miscellaneous repair services 5.84 7.24 5.15 6.21 5.32 7.16 6.15 11.17 6  | 67                     | 3 77<br>6 <b>5</b> 6      |               |               |              |                  |              | 5 15                                    |              | 5 84          |  |
|  |                        | 7 27<br>13 84             |               |               |              |                  |              |   |              | 7 06<br>10 59 |  |
|  |                        | 3 22                      |               | 3 43          |              |                  |              |   |              |               | Amusement and recreation services              |
| services   17.78   21.36   4.56   4.74   4.89   4.76   4.18   20.59   3  |                        | 3 78                      |               |               |              |                  |              |   |              |               | services                                       |
| Amusement and recreation services, except  |                        | 10 69                     |               |               |              |                  |              | ì                                       |              |               | Amusement and recreation services, except      |
|  |                        | 5 14<br>3 72              |               |               |              | I                |              |   |              |               |  |
| Offices of physicians, including osteopathic   |                        | 8 77                      |               |               |              |                  |              |   |              |               |  |
| Offices of dentists 10.04 11.54 10.92 12.61 10.89 11.31 16.33 28.91 16   | 17.5                   | 16 81                     | 28.91         | 16 33         | 11 31        | 10 89            | 12 61        | 10 92                                   | 11 54        | 10 04         | Offices of dentists                            |
| Nursing and personal care facilities 12.81 14.77 8.25 9.11 8.37 8.53 10.81 20.66 1.1   | 29 116                 | 52 31<br>11 29            | 20 66         | 10 81         | 8 53         | 8 37             | 9 1 1        | 8 25                                    | 14 77        | 12.81         | Nursing and personal care facilities           |
| Medical laboratories 26 50 30 71 21 64 21 72 21 91 21 57 21 95 52 21 25  | 24 2                   | 4 21<br>25 02             | 52 21         | 21 95         | 21 57        | 21 91            | 21 72        | 21 64                                   | 30 71        | 26 50         | Medical laboratories                           |
| Other medical services   14.82  18.37  14.89  16.64  15.08  17.35  14.12  28.46  14  | 73 123                 | 14 73<br>19 39            | 28 46         |               |              |                  |              |   |              |               |  |
| Educational services 14 29 18 77 12 96 13 62 13 05 16 11 14 03 24 84 14  | 69 15.3                | 14 69                     | 24 84         | 14 03         | 16 11        | 13 05            | 13 62        | 12 96                                   | 18 77        | 14 29         | Educational services                           |
| Membership organizations   22 94   29 42   18 41   26 00   19 23   14 93   20 81   17 78   24  | 63] 21.3               | 54 83<br>24 63            | 17 78         | 20 81         | 14 93        | 19 23            | 26 00        | 18 41                                   | 29 42        | 22 94         | Membership organizations                       |
| Accounting auditing and bookkeeping  |                        | 9 05                      | i i           |               |              |                  |              |   |              |               | Accounting auditing, and bookkeeping           |
| Miscellaneous services (including  | 26 9                   | 24 54                     | 40 41         | 21 66         | 26 42        | 17 61            | 18 89        | 17 49                                   |              |               |  |
| veterinarians) not elsewhere classified 6.19 9.69 13.37 17.96 13.88 20.47 10.13 12.71 11   | 1                      | 11 02<br>35.80            | ļ.            |               |              |                  |              |   |              |               | veterinarians) not elsewhere classified        |

Footnotes at end of table. See text for Explanation of Terms' and Description of the Sample and Limitations of the Data

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficient of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

| Nem  | Foreign                                  | investment                     | Jobs                            | Total                          | Distribut<br>stockholde<br>in own    | rs except  | Total                        | Depreciable                         | Depreciation                 |
|--|--|--------------------------------|---------------------------------|--------------------------------|--------------------------------------|--|------------------------------|-------------------------------------|------------------------------|
|  | tax<br>credit                            | credit                         | credit                          | income tai<br>after credits    | All<br>returns                       | Returns with net income                                  | assets                       | assets                              | deduction                    |
|  | (31)                                     | (32)                           | (33)                            | (34)                           | (35)                                 | (36)   | (37)                         | (39)                                | (40)                         |
| Total returns of active corporations   | 0.02<br>0.27<br>( <sup>4</sup> )         | 0.19<br>5.75<br>6 41           | 0.19<br>10.75<br>10.41          |                                | <b>0.57</b><br><b>12.40</b><br>12.83 | 0.59<br><b>12</b> .76<br>13 18                           | 0.04<br><b>2.39</b><br>2.59  | 0.1 <b>2</b><br><b>2.99</b><br>3.26 | 0.17<br>3.34<br>3.66         |
| Agricultural services (except veterinarians), forestry, fishing, hunting, and trapping  Mining   | 41 55<br>0.01                            | 13 05<br>2.53                  | 30 73<br>7.33                   | 15 06<br>1.95                  | 37 37<br>7.12                        | 38 62<br>7. <b>62</b>                                    | 6 29<br>0.58                 | 7 55<br><b>0.98</b>                 | 8 00<br>1. <b>6</b> 0        |
| Metal mining Iron ores Copper, lead and zinc, gold and silver ores   | 1 91<br>(*)<br>2 13                      | 1 81<br>1 42<br>2 43           | 2 69<br>(*)<br>4 34             | 0 49<br>1 83<br>0 52           | (*)<br>(*)<br>(*)                    | ( <sup>3</sup> )<br>( <sup>4</sup> )<br>( <sup>4</sup> ) | 0 83<br>1 42<br>0 83         | 1 10<br>1 43<br>1 41                | 0.70<br>1.15<br>0.94         |
| Other metal mining  Coal mining Oil and gas extraction   | (°)<br>(°)<br>(°)                        | (*)<br>4 63<br>3 72            | 8 78<br>12 18                   | ( <sup>3</sup> )<br>4 23       | (°)<br>3 33<br>9 04                  | (³)<br>4 09<br>9 52                                      | 6 16<br>1 68<br>0 69         | 7 06<br>2 61<br>1 17                | 3 2<br>3 4<br>2 2            |
| Crude petroleum, natural gas, and natural gas liquids Oil and gas field services   | ( <sup>4</sup> )<br>0.03                 | 2 97<br>5 78                   | 4 79<br>17 29                   | 2 69<br>4 13                   | 10 41<br>8 22                        | 10 73<br>9 99  | 0 62<br>2 09                 | 0 59<br>3 09                        | 1 2:<br>3 8:                 |
| Nonmetallic minerals, except fuels Dimension, crushed, and broken stone, sand and gravel   | 0 23                                     | 5 07<br>7 97                   | 7 56<br>8 38                    | 6 73<br>9 57                   | 4 47<br>10 17                        | 4 31<br>9 99   | 3 22<br>5 46                 | 3 96<br>6 38                        | 53                           |
| Other nonmetallic minerals, except fuels   | 0 23                                     | 3 48                           | 17 42                           | 4 41                           | 3 37                                 | 3 37   | 2 43                         | 2 66                                | 4 4                          |
| General building contractors and operative builders General building contractors   | 0.03<br>0.03<br>0.03                     | 5 24<br>5 33                   | 5.81<br>9.06<br>9.11            | 2.49<br>3 66<br>4 00           | 5.49<br>8 86<br>9 81                 | 5.85<br>10 12<br>10 86                                   | 1.14<br>1.53<br>1.66         | 1.89<br>2 48<br>2 56                | 2.00<br>2.70<br>2.71         |
| Operative builders   | (4)                                      | 29 61                          | 56 33                           | 7 58                           | 10 26                                | 16 87  | 3 85                         | 9 63                                | 16 44                        |
| Heavy construction contractors Special trade contractors Plumbing, heating, and air conditioning Electrical work                         | 0 04<br>1 22<br>( <sup>4</sup> )<br>0 18 | 5 14<br>5 18<br>10 77<br>14 30 | 10 49<br>8 29<br>16 92<br>15 18 | 4 18<br>5 13<br>10 76<br>13 42 | 4 47<br>13 17<br>34 54<br>22 64      | 4 40<br>13 51,<br>37 50,<br>22 95                        | 2 46<br>2 50<br>4 84<br>5 65 | 3 57<br>3 41<br>6 17<br>8 08        | 3 7:<br>3 5:<br>6 9:<br>8 0: |
| Other special trade contractors and contractors not allocable  | 9 24                                     | 6 40                           | 10 91                           | 6 4 7                          | 17 67                                | 17 95  | 3 46                         | 4 46                                | 4.6                          |
| Manufacturing  | 0.05                                     | 0.20<br>0.86                   | 0.17<br>0.66                    | 0. <b>26</b><br>0.90           | <b>0.61</b><br>0.93                  | 0. <b>62</b><br>0.94                                     | <b>0.12</b><br>0.51          | <b>0.15</b><br>0.76                 | 0.20                         |
| Meat products Dairy products Preserved fruits and vegetables   | (*)<br>(*)<br>(*)                        | 2 52<br>2 38<br>1 10           | 1 45<br>1 22<br>0 83            | 1 54<br>1 49                   | 4 69<br>3 42<br>2 00                 | 4 83<br>3 32<br>2 17                                     | 1 85<br>1 65<br>0 78         | 2 31<br>2 32<br>1 09                | 20<br>26<br>09               |
| Grain mill products Bakery products  | (*)<br>(*)                               | 1 64<br>7 06                   | 1 36<br>5 20                    |                                | 0 27<br>3 57                         | 0 28<br>3 72   | 1 14<br>3 83                 | 1 42<br>4 38                        | 1 4<br>5 3                   |
| Sugar and confectionery products<br>Malt liquors and malt<br>Alcoholic beverages, except mall liquors and                                | (*)<br>(*)                               | (4)                            | (*)                             | (*)                            | 0 50                                 | ( <sup>4</sup> )   | 1 34<br>0 79                 | 1 88<br>1 39                        | 23                           |
| malt Bottled soft drinks, and flavorings Other food and kindred products   | (*)<br>(*)<br>(*)                        | 1 79<br>3 36<br>2 91           | 0 30<br>2 67<br>3 16            | 3 62<br>2 96                   | 0 19<br>3 63<br>2 49                 | 0 19<br>3 64<br>2 52                                     | 0 72<br>2 11<br>1 87         | 1 41<br>3 42<br>2 75<br>0 17        | 1 4<br>3 7<br>3 3<br>0 1     |
| Tobacco manufactures Textile mill products Weaving mills and textile finishing Knitting mills  | ()<br>()<br>()                           | 0 01<br>2 44<br>1 44<br>10 10  | 0 01<br>1 50<br>0 76<br>9 48    | 2 54<br>2 86                   | (°)<br>2 11<br>3 48<br>19 64         | 1 97<br>1 33<br>20 46                                    | 0 12<br>1 60<br>1 74<br>5 99 | 1 74<br>1 98<br>7 05                | 2 1<br>3 0<br>8 5            |
| Other textile mill products Apparel and other textile products   | ( <sup>4</sup> )<br>0 44                 | 4 03<br>6 69                   | 2 36<br>10 04                   | 3 82<br>3 52                   | 1 97<br>2 37                         | 1 98<br>2 61   | 2 42<br>2 49                 | 2 63<br>3 65                        | 2 7<br>4 1                   |
| Men's and boys' clothing Women's and children's clothing Other apparet and accessones Miscellaneous labricated textile products, textile | 0 36<br>2 02<br>(*)                      | 6 26<br>14 46<br>19 46         | 3 44<br>30 20<br>24 07          | 7 05                           | 0 63<br>4 82<br>24 05                | 0 66<br>5 67<br>24 71                                    | 2 92<br>4 56<br>11 08        | 5 50<br>6 02<br>17 16               | 5 1<br>7 8<br>16 7           |
| products not elsewhere classified  Lumber and wood products  Logging, sawmils, and planing mills   | 3 76<br>0 13<br>(*)                      | 15 67<br>1 40<br>2 30          | 22 30<br>1 28<br>2 12           | 2 58                           | 14 25<br>2 27<br>4 56                | 14 32<br>2 29<br>4 58                                    | 7 34<br>1 19<br>1 55         | 9 06<br>1 47<br>2 27                | 9 5<br>1 7<br>2 9            |
| Milwork, plywood, and related products Other wood products, including wood buildings and mobile homes                                    | ( <sup>4</sup> )                         | 1 25<br>6 63                   | 1 02                            | 4.92                           | 1 33                                 | 1 35   | 2 07<br>3 38                 | 1 94<br>4 57                        | 20                           |
| Furniture and fixtures Paper and allied products Pulp, paper, and board mills  | 0.29<br>0.01<br>(*)                      | 5 12<br>0 51<br>0 09           | 7 79<br>0 35<br>(*)             | 4 41<br>1 12<br>0 22           | 6 5 1<br>1 1 1<br>0 0 1              | 6 67<br>1 11<br>0 01                                     | 3 51<br>0 75<br>0 36         | 3 91<br>0 74<br>0 49                | 4 2<br>0 9<br>0 8            |
| Other paper products  Ponting and publishing  Newspapers   | 0 02<br>0 04<br>0 07                     | 1 85<br>2 26<br>2 02           | 1 35<br>2 18<br>0 62            | 1 19                           | 2 54<br>2 58<br>3 21                 | 2 54<br>2 61<br>3 25                                     | 2 23<br>1 26<br>1 36         | 2 29<br>1 92<br>2 18                | 23<br>24<br>22               |
| Penodicals  Books, greeting cards, and miscellaneous publishing  | ( <sup>4</sup> )<br>0 14                 | 1 80<br>4 10                   | 1 11                            |                                | 9 10<br>5 83                         | 9 14<br>5 90   | 2 66<br>2 45                 | 3 44<br>5 85                        | 3 3                          |
| Commercial and other printing and printing trade services  Chemicals and allied products   | ( <sup>4</sup> )<br>0 10                 | 6 22<br>0 39                   | 8 05<br>0 40                    | 3 39                           | 6 63<br>0 16                         | 6 <b>6</b> 5<br>0 15                                     | 3 52<br>0.3 <b>2</b>         |                                     | 5 7<br>0 4                   |
| Industrial chemicals, plastics materials and synthetics Drugs  | 0 04<br>0 02                             | 0 46<br>0 75                   | 0 47                            |                                | 0 27<br>0 03                         | 0 27<br>0 03   | 0.32<br>0.43<br>0.43         | 0 42<br>0 61                        | 0.5                          |
| Soap, cleaners, and toilet goods Paints and allied products Agnicultural and other chemical products                                     | 0 56<br>(²)<br>0 02                      | 0 57<br>7 02<br>1 93           | 2 20<br>1 31<br>1 13            | 0 79<br>6 32                   |                                      | 0 36<br>4 89<br>1 43                                     | 0 77<br>5 25<br>1 19         | 0 74<br>4 90<br>1 02                | 2 0<br>5 2<br>1 4            |
| Petroleum (including integrated) and coal products Petroleum refining (including integrated)   | (†)<br>(†)                               | 0 07<br>0 04                   | 0 04<br>0 03                    |                                | 0 0 1<br>(*)                         | 0 01   | 0 05<br>0 04                 | 0 06<br>0 03                        | 0 1<br>0 0                   |
| Petroleum and coal products, not elsewhere classified  Rubber and miscellaneous plastics products  | ( <sup>4</sup> )<br>0.45                 | 5 35<br>3.27                   | 1 52<br>3 15                    |                                | 3 20                                 | 3 20<br>3 30   | 5 83<br>1 48                 | 5 56<br>1 66                        | 6 6<br>2 4                   |
| Rubber products, plastics footwear, hose and belting Miscellaneous plastics products   | 0.33<br>1 21                             | 2 51<br>6 45                   | 1 52<br>10 70                   | 3 73                           | 1 63<br>11 31                        | 1 65<br>11 77  | 0 92<br>3 68                 | 0 90<br>4 50                        | 12                           |
| Leather and leather products Footwear, except rubber   | (*)<br>(*)                               | 8 64<br>5 96                   | 14 50<br>9 01                   | 4 95                           | 1 85<br>0 82                         | 1 76<br>0 72   | 5 28<br>2 95                 | 4 26<br>3 90                        | 4 9                          |
| Leather and leather products, not elsewhere<br>classified  | (*)                                      | 25 15                          | 51 80                           | 17 57                          | 19 64                                | 20 74  | 17 75                        | 12 36                               | 14 1                         |

Foolnotes at end of table. See text for Explanation of Terms' and "Description of the Sample and Limitations of the Data"

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficient of Variation, by Minor Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   | r                         |                |                           | Coeffici                     | ent of Vanation (F | 1                                 |              |               |              |
|---|---------------------------|----------------|---------------------------|------------------------------|--------------------|-----------------------------------|--------------|---------------|--------------|
| Item  | Foreign                   | Investment     | Jobs                      | Total                        | stockholde         | tions to<br>ers except<br>1 stock | Total        | Depreciable   | Depreciation |
|   | tax<br>credit             | credit         | credit                    | income tax<br>after credits' | All                | Returns with                      | assets       | assets        | deduction    |
|   | (31)                      | (32)           | (33)                      | (34)                         | returns<br>(35)    | net income<br>(36)                | (37)         | (39)          | (40)         |
|   |                           |                |                           |                              |                    |                                   |              |               |              |
| Manufacturing — Continued  Stone, clay, and glass products                          | (4)                       | 191            | 2 79                      | 2 13                         | 2 66               | 2 67                              | 1 24         | 1 43          | 1 8          |
| Glass products  | ģ l                       | 0 81<br>0 37   | 0 47<br>(*)               | 3 13<br>0 90                 | 0 39<br>0 05       | 0 39                              | 1 15<br>1 04 | 0 68<br>1 37  | 0 9          |
| Cement, hydraulic<br>Concrete, gypsum, and plaster products                         | 8                         | 5 67           | 10 74                     | 4 01                         | 8 88               | 8 88                              | 3 60         | 4 29          | 17<br>51     |
| Other nonmetallic mineral products  Primary metal industries                        | ( <sup>4</sup> )<br>0 02  | 4 47<br>0 51   | 7 21<br>0 29              | 4 93<br>0 98                 | 5 70<br>0 38       | 5 72<br>0 42                      | 2 44<br>0 27 | 2.88<br>0.31  | 3 1<br>0.4   |
| Ferrous metal industries, miscellaneous primary                                     | 1                         |                |                           |                              |                    |                                   |              |               |              |
| metal products Nonferrous metal industries  | .0 06<br>(*)              | 0 76<br>0 64   | 0 40<br>0 40              | 1 50<br>1 15                 | 0 59<br>0 49       | 0 70<br>0 49                      | 0 44<br>0 32 | 0.38<br>0.52  | 06           |
| Fabricated metal products   | 1 40                      | 2 07<br>0 55   | 2 42<br>0 46              | 1 81<br>2 58                 | 2.85<br>0.01       | 2 88<br>(3)                       | 1 08         | 1.33          | 16           |
| Metal cens and shipping containers Cutlery, hand tools, and hardware, screw         | (*)                       | 0 55           | 0 46                      | 2 36                         | 001                | ()                                | 0.94         | 1 17          | 10           |
| machine products, bolts, and similar products                                       | 3 63                      | 7 00           | 11 79                     | 3 48                         | 5 30               | 5 33                              | 2.59         | 3 67          | 4 6          |
| Plumbing and heating, except electric and warm air                                  | (1)                       | 4 42           | 5 46                      | 3 91                         | 13 54              | 13 65                             | 4 47         | 4 77          | 4 4          |
| Fabricated structural metal products  | 4 66                      | 3 36           | 3.71                      | 4 16                         | 5 28               | 5 32                              | 2 29         | 2.52          | 3 1          |
| Metal torgings and stampings Coating, engraving, and allied services                | 8                         | 8 6 9<br>11 13 | 10 05<br>9 20             | 6 60<br>12 26                | 6 76<br>25 74      | 6.82<br>25.94                     | 4 14<br>5 90 | 4 96<br>8 34  | 5 9<br>9 6   |
| Ordnance and accessories, except vehicles   | (1)                       | 0 33           | (*)                       | 2 75                         | (*)                |                                   | 5.49         | 5.38          |              |
| and guided missiles<br>Miscellaneous fabricated metal products                      | 0 14                      | 5 30           | 7 16                      | 3 66                         | 7 94               | ( <sup>4</sup> )<br>8.23          | 2.41         | 3.02          | 7 1<br>3 4   |
| Machinery except electrical<br>Farm machinery                                       | 0 09<br>0 78              | 0.90<br>2.65   | 0 78<br>1 93              | 0 86<br>2 3 1                | 0 58<br>1 02       | 0 59<br>1 03                      | 0 44<br>1 41 | 0.59<br>2.34  | 0 6<br>2 5   |
| Construction and related machinery  | 0 02                      | 0 84           | 0 73                      | 1 47                         | 1 31               | 1 32                              | 0 85         | 0 66          | 0.7          |
| Metalworking machinery Special industry machinery                                   | 3 21<br>2 52              | 7 39<br>5 23   | 9 51<br>6 59              | 4 09<br>5 17                 | 7 86<br>6 31       | 6.36                              | 3.28<br>2.98 | 4.42<br>3.59  | 5.2<br>3.8   |
| General industrial machinery Office, computing, and accounting machines.            | (*)                       | 2 04<br>0 36   | 2 02<br>0.34              | 2 90<br>0 51                 | 2 34<br>0 01       |                                   | 1.25<br>0.23 | 1.92<br>0.28  | 2.2          |
| Other machinery, except electrical  | 0 41                      | 6 24           | 6 81                      | 3 73                         | 4 80               | 4 92                              | 2.35         | 3 28          | 3 9          |
| Electrical and electronic equipment Household appliances                            | 0 66                      | 0 69           | 0 52<br>0 45              | 1 09<br>2 02                 | 0 33<br>1 56       |                                   | 0 41<br>1.30 | 0.47<br>1.57  | 0.4<br>1.6   |
| Radio, television, and communication equipment                                      | 1 61                      | 0 88           | 0 53                      | 2 94                         | 0 26               |                                   | 0 56         | 0.94          | 0.6          |
| Electronic components and accessories   | 2 21                      | 2 15           | 2 90                      | 2 49                         | 1 73               | 1.78                              | 1 16         | 1.45          | 1.7          |
| Other electrical equipment  Motor vehicles and equipment                            | 0 01                      | 0 71           | 0 40<br>0 17              | 1 39<br>0 55                 | 0 35<br>7 74       |                                   | 0.63<br>0.22 | 0.53<br>0.29  | 0 5          |
| Transportation equipment, except motor vehicles Aircraft, guided missiles and parts | (¹)<br>(°)                | 1 11 0 72      | 1 41<br>0 52              | 2 09<br>2 16                 | 1 08               | 1.29                              | 0.50<br>0.40 | 0 76<br>0 69  | 10           |
| Ship and boat building and repairing  | 8                         | 15 59          | 18.43                     | 6 03                         | 1 21<br>(*)        | (1)                               | 2 72         | 5 61          | 5 6          |
| Other transportation equipment, except motor vehicles                               | (4)                       | 4 03           | 1 40                      | 8 72                         | 6 23               | 7 65                              | 3 15         | 2.36          | 3 6          |
| Instruments and related products  | 0 86                      | 1 34           | 1.17                      | 1 70                         | 1.21               | 1 18                              | 1 11         | 0.94          | 1 1          |
| Scientific instruments and measuring devices, watches and clocks                    | 2 97                      | 2.83           | 2.68                      | 3 96                         | 1 62               | 2 60                              | 2.07         | 1.83          | 2.3          |
| Optical, medical, and ophthalmic goods Photographic equipment and supplies          | (4)                       | 3 76<br>0 63   | 3.60<br>0.62              | 3 40<br>1.09                 | 3.92<br>0.03       |                                   | 2.01<br>1.33 | 2.58<br>0.89  | 3 1<br>0.8   |
| Miscellaneous manufacturing and manufacturing not allocable                         | 0 42                      | 4 58           | 4 28                      | 3 30                         | 4 90               |                                   | 1.94         | 2 80          | 3 4          |
| ransportation and public utilities  | 0.05                      | 0.30           | 0.22                      | 0.66                         | 0.16               | 0.17                              | 0.15         | 0.16          | 0.3          |
| Transportation  | 0 11                      | 1 27           | 1.29                      | 1 90                         | 1.37               | 1 41                              | 0.49         | 0.62          | 10           |
| Railroad transportation Local and interurban passenger transit                      | 8                         | 0 04<br>17 53  | ( <sup>4</sup> )<br>29.09 | 2 19<br>18 62                | 0 63<br>43.04      | 0 63<br>43 05                     | 0.17<br>8.32 | 0.16<br>10.90 | 0.2<br>11.3  |
| Trucking and warehousing Water transportation                                       | 0 02<br>0 <b>24</b>       | 5 23<br>5 10   | 5 57<br>11 71             | 4 72<br>7 57                 | 6.14<br>1.05       | 6.34<br>1 09                      | 1.82<br>1.87 | 2.58<br>2.97  | 2.7          |
| Transportation by air   | (†)<br>(†)                | 1 19           | 2 22                      | 5 29                         | 0.53               | 0.78                              | 0.63         | 0.63          | 1.0          |
| Pipelines, except natural gas<br>Transportation services, not elsewhere             | ľ                         | 2 12           | 55 80                     | 2 11                         | 1 41               | 1.41                              | 1.25         | 2.15          | 2.2          |
| classified  | (')<br>0 21               | 8 31<br>0 26   | 2 07<br>0 12              | 6 82<br>0 94                 | 8 76<br>0.21       | 8 82<br>0.21                      | 2.39<br>0.22 | 2.53<br>0.23  | 4 4<br>0 2   |
| Telephone, telegraph, and other   |                           |                |                           |                              |                    | 9                                 |              |               |              |
| communication services Radio and television broadcasting                            | (*)                       | 0 22<br>3 71   | 0 09<br>4 89              | 0 89<br>1 98                 | 0 08<br>3 99       | 0 08<br>4 48                      | 0.17<br>2.09 | 0 20<br>3 97  | 3 9          |
| Electric, gas, and sanitary services Electric services                              | Ω                         | 0 19<br>0 03   | 0.21                      | 0 33                         | 0 06               | 0 07                              | 0 14         | 0 15          | 0:           |
| Gas production and distribution   | (°)<br>(°)<br>(°)         | 0 54           | (*) 0 13                  | 0 02<br>0 28                 | 0 0 1<br>0 2 7     | 0 02<br>0.30                      | 0.03<br>0.48 | 0 03<br>0 61  | 0.0          |
| Combination utility services  Water supply and other sanitary services              | (*)                       | 0 08<br>4 38   | (*)<br>4 66               | 0 32<br>5 72                 | (*)<br>2 60        | ( <sup>4</sup> )<br>2.58          | 0.04<br>3.39 | 0 03<br>3 88  | 6.9          |
| Vholesale and retail trade  | 0.12                      | 0.95           | 1.00                      | 0.83                         | 3.46               | 3.52                              | 0.40         | 0.60          | 0.           |
| Wholesale trade   | 0 14                      | 1 68           | 2 15                      | 1 32                         | 5 04               | 5 11                              | 0 60         | 1 03          | 1            |
| Groceries and related products Machinery, equipment, and supplies                   | (*)<br>0 15               | 4 63<br>3 92   | 6 42<br>6 10              | 4 24<br>3.34                 | 5 50<br>1 79       | 4 23<br>1.80                      | 2.10<br>1.57 | 3 01<br>2.54  | 3.8<br>2.0   |
| Miscellaneous wholesale trade  Motor vehicles and automotive equipment              | 0 14<br>0 08              | 2 04<br>5 34   | 2 41<br>11 47             | 1 54<br><b>3 8</b> 6         | 7.57               | 7 69                              | 0.72         | 1.26          | 1.           |
| Furniture and home turnishings  | (°)<br>(°)                | 13 26          | 12 86                     | 16 59                        | 4 57<br>34 41      | 4 58<br>37 68                     | 2.44<br>6.65 | 3 68<br>7 63  | 4.<br>8.     |
| Lumber and construction materials Sporting, recreational, photographic, and         | (")                       | 8 14           | 11 04                     | 6 56                         | 10 18              | 8.90                              | 4 19         | 5 95          | 8            |
| hobby goods, loys, and supplies<br>Metals and minerals, except petroleum and        | 62 35                     | 20 39          | 46 06                     | 14 91                        | 8 02               | 8 70                              | 6.55         | 12 15         | 13           |
| scrap   | (*)                       | 5 67           | 3 72                      | 4 59                         | 10 34              | 10 46                             | 1 64         | 2 74          | 3            |
| Electrical goods Hardware, plumbing, and heating equipment                          | 3 28                      | 5 52           | 7 93                      | 4 75                         | 3 74               | 2 43                              | 2 66         | 4 22          | 5            |
| and supplies Other durable goods  | 7 80<br>0 54              | 7 34           | 13 89                     | 6 48                         | 16 43              | 16.82                             | 3 86         | 4 76          | 5            |
| Paper and paper products  | (')                       | 9 05<br>8 99   | 13 43<br>19 42            | 5 49<br>9 67                 | 2 52<br>3 35       | 2 50<br>3 35                      | 2 41<br>5 48 | 5 17<br>6 80  | 9 (          |
| Drugs, drug proprietaries, and druggists' sundries                                  | 0 01                      | 12 46          | 21 46                     | 11 63                        | 3 08               | 3 00                              | 6 19         | 9 54          | 8            |
| Apparel, piece goods, and notions   | 16 32                     | 10 97          | 10 10                     | 7 99                         | 15 06              | 15 19                             | 4 14         | 7.09          | 8 4          |
| Farm-product raw materials Chemicals and allied products                            | (*)                       | 2 45<br>14 99  | 1 65<br>38 87             | 5 19<br>13 23                | 9 87<br>1 02       | 10 05<br>1 02                     | 1.98<br>3.13 | 3 27<br>7 54  | 3<br>9.6     |
| Petroleum and petroleum products Alcoholic beverages                                | ( <sup>1</sup> )<br>63 96 | 5 10<br>15 03  | 6 38<br>35 66             | 3 <b>42</b><br>8 07          | 65 52<br>15 17     | 66 08<br>15 21                    | 1 10<br>9 70 | 3.37<br>8.54  | 3.6<br>9.1   |
| Miscellaneous nondurable goods, wholesale   |                           |                |                           |                              |                    | 1                                 |              |               |              |
| trade not allocable   | 0 84                      | 6 47           | 6 06                      | 5 70                         | 3 52               | 3 53                              | 2 56         | 3 72          | 4 (          |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data

Table 2.1 — Number of Returns, Selected Receipts, Cost of Sales and Operations, Net Income, Total Income Tax, Selected Credits, Distributions to Stockholders, Total Assets, Net Worth, Depreciable Assets, Depreciation Deduction, and Coefficient of Variation, by Minor Industry - Continued

|   |                          |                                      |                          | Coefficie             | ent of Variation (F              | Percent)               |                      |                |                      |
|---|--------------------------|--------------------------------------|--------------------------|-----------------------|----------------------------------|------------------------|----------------------|----------------|----------------------|
| Item  | Foreign                  | Investment                           | Jobs                     | Total                 | Distribu<br>stockholdi<br>in own | tions to<br>ers except | Trutal               | Depreciable    | Depreciation         |
|   | tax<br>credit            | credit                               | credit                   | after credits         | All                              | Returns with           | assets               | assels         | deduction            |
| Wholesale and retail trade — Continued  | (31)                     | (32)                                 | (33)                     | (34)                  | (35)                             | (36)                   | (37)                 | (39)           | (40)                 |
| Retail trade<br>Building materials, garden supplies, and                                  | 0 21                     | 1 11                                 | 1 05                     | 1 04                  | 2 38                             | 2 37                   | 0.62                 | 0.78           | 0 97                 |
| mobile home dealers   | 15 11<br>15 11           | 5 02<br>5 87                         | 5 39<br>5 58             | 4 66<br>5 24          | 17 41<br>19 94                   | 17 49<br>20 02         | 3 17<br>3 77         | 3 88<br>4 50   | 4 33<br>5 30         |
| Building materials dealers<br>Hardware stores   | (1)                      | 13 49                                | 23 36                    | 13 39                 | 28 38                            | 28 47                  | 8 56                 | 10 33          | 10 72                |
| Garden supplies and mobile home dealers<br>General merchandise stores                     | (4)                      | 12 95<br>0 46                        | 28 29<br>0 27            | 13 85<br>1 05         | 49 22<br>0 80                    | 49.75<br>0.80          | 8 17<br>0 49         | 10 84<br>0 55  | 10 38<br>0 58        |
| Food stores<br>Grocery stores   | (*)<br>(*)               | 1 75<br>1 71                         | 1 49<br>1 46             | 2 06<br>2 04          | 6 14<br>6 24                     | 5 38                   | 1 51<br>1 46         | 1 57<br>1 47   | 1 76<br>1 68         |
| Other food stores   | 1                        | 16 75                                | 21 27                    | 16 72                 | 34 52                            | 36 08                  | 9 99                 | 11 62          | 11 74                |
| Automotive dealers and service stations<br>Motor vehicle dealers                          | 1 54                     | 4 51<br>5 11                         | 8 34<br>9 26             | 4 28<br>6 13          | 9 99<br>12 46                    | 10 76<br>13 77         | 2 05<br>2 48         | 2 55<br>3 06   | 3 05<br>3 76         |
| Gasoline service stations<br>Other automotive dealers                                     | (³)<br>1.54              | 10 16<br>10 19                       | 17 59<br>20 96           | 7 60<br>9 55          | 17 77<br>27 22                   | 18 86<br>28 19         | 5 45<br>4 91         | 6 66<br>6 50   | 6 98<br>7 <b>6</b> 9 |
| Apparel and accessory stores  | 38 99                    | 4 98                                 | 4 85                     | 4 4 1                 | 10.87                            | 12 19                  | 3 35                 | 4 11           | 4 4 5                |
| Furniture and home furnishings stores<br>Eating and drinking places                       | (2)                      | 14 67<br>3 56                        | 34 20<br>2 91            | 4 33<br>3 59          | 10 94<br>13 50                   | 11 19<br>13 60         | 3 75<br>2 18         | 4 44<br>2 67   | 4 57<br>3 04         |
| Miscellaneous retail stores Drug stores and proprietary stores                            | (')                      | 3 64<br>3 84                         | 3 88<br>3 48             | 2 60<br>2 05          | 8 62<br>6 97                     | 8 74<br>6 80           | 1 81<br>3 04         | 2 42<br>3 35   | 2 92<br>4 64         |
| Liquor stores   | -                        | 27 70                                | 46 86                    | 14 81                 | 61 74                            | 61 74                  | 10 33                | 11 99          | 12 59                |
| Other retail stores Wholesale and retail trade not allocable                              | 2 10                     | 4 58<br>47 90                        | 5 50<br>62 46            |                       | 11 69<br>96 71                   | 96 71                  | 2 19<br>18 36        | 2 99<br>36 46  | 3 46<br>40 39        |
| Finance, Insurance, and real estate   | 0 10<br>0 01             | <b>0.88</b><br>0.12                  | 1.15<br>0.09             | 0.44<br>0.27          | <b>0.94</b><br>0.13              |                        | 0.07<br>0.05         | 0.95<br>0.11   | <b>0.56</b><br>0.09  |
| Mutual savings banks  | (¹)<br>(°)               | 0.03                                 | (1)                      | 0.07                  | 0 12                             |                        | 0.04                 | 0.01           | 0.02                 |
| Bank holding companies<br>Banks, except mutual savings banks and bank                     |                          | 0.06                                 | 0 07                     | 0 36                  |                                  | 0 12                   | 0 03                 | 0 05           | 0 06                 |
| holding companies Credit agericies other than banks                                       | 0 64<br>0 41             | 0 63<br>1 12                         | 0 71<br>0 70             | 0 44<br>0 60          | 0 36<br>5 76                     | 0 41<br>6 15           | 0 19<br>0 26         | 0 36<br>1 26   | 0 39<br>2 01         |
| Savings and loan associations   | ( <sup>4</sup> )         | 0 40<br>0 42                         | 0 37<br>0 08             | 0 08<br>1 65          | 0 12                             |                        | 0 07<br>0 69         | 0.08           | 0.08                 |
| Personal credit institutions . Business credit institutions                               | 0.87                     | 5 42                                 | 44 07                    | 2 26                  | 5 15                             | 5 16                   | 0.97                 | 1 20<br>11 11  | 1 67<br>6 92         |
| Other credit agencies, finance not allocable<br>Security, commodity brokers and services  | 0 70<br>4 76             | 10 43<br>3 12                        | 15 69<br>2 31            | 3 14<br>3 92          | 13 52<br>7 00                    | 15 14<br>7 81          | 1 59<br>0 39         | 6 55<br>3 84   | 10 90<br>5 32        |
| Security brokers, dealers, and flotation  |                          | i                                    |                          |                       |                                  | 1                      |                      |                |                      |
| companies Commodity contracts brokers and dealers,  | 2 51                     | 1 68                                 | 2 32                     | 4 14                  | 8 72                             | 9 16                   | 0 35                 | 2 77           | 1 22                 |
| security and commodity exchanges and<br>allied services                                   | 73 34                    | 27 13                                | 24 03                    | 11 18                 | 1 32                             | 1 81                   | 3 15                 | 10 95          | 24 70                |
| Insurance<br>Life insurance   | (¹)<br>(¹)               | 0 34<br>(°)                          | (')                      | 0 16                  | (')                              | (') 0 23               | 0 0 7                | 0 63           | 0 36                 |
| Mutual insurance except life or marine and  |                          | ŀ                                    |                          |                       | ( )                              | ( )                    | (')                  | (')            |                      |
| certain fire or flood insurance companies Other insurance companies                       | (*)<br>(*)               | (¹)<br>0.78                          | (')                      | (')                   | 0 38                             | 0 38                   | t')<br>0.25          | (')            | ()                   |
| Insurance agents, brokers, and service<br>Real estate                                     | 2 71<br>13 29            | 7 32<br>7 40                         | 11 68<br>13 47           | 2 95<br>3 60          | 8 29<br>9 87                     | 8 48<br>9 42           | 3 03<br>1 3 <b>8</b> | 5 73<br>2 06   | 6 17<br>1 95         |
| Real estate operators and lessors of buildings  | 24 39                    | 9 18                                 | 11 14                    | 4 12                  | 13 20                            | 12 69                  | 1 69                 | 2.00           | 2 11                 |
| Lessors of mining, oil, and similar property<br>Lessors of railroad property, and of real | (*)                      | 11 79                                | -                        | 21 59                 | 21 44                            |                        | 6 16                 | 83 03          | 59 68                |
| property, not elsewhere classified<br>Condominium management and cooperative              | -                        | 31 32                                | (')                      | 24 34                 | 40 59                            | 41 14                  | 9 83                 | 11 27          | 12 13                |
| housing associations  |                          | 86 65<br>6 9 t                       | ( <sup>4</sup> )<br>6.98 | 23 59                 | (°)<br>13.06                     | (')                    | 6 69<br>1 94         | 7 05<br>3 34   | 8 72<br>3 89         |
| Subdividers and developers<br>Other real estate   | (°)<br>2 70              | 13 35                                | 18 26                    | 3 82<br>7 80          | 17 46                            | 13 33<br>18 10         | 2 94                 | 4.81           | 4 95                 |
| Holding and other investment companies, except<br>bank holding companies                  | 1 91                     | 20 87                                | 45 54                    | 5 19                  | 1 65                             | 1 75                   | 0 52                 | 3 03           | 3 90                 |
| Regulated investment companies Real estate investment trusts                              | -                        | ( <sup>a</sup> )<br>( <sup>a</sup> ) | =1                       | 50 40                 | 0 38<br>0 35                     | (°) 0 34               | 0 29<br>0 66         | 20 08<br>0 70  | 25 32<br>0 89        |
| Small business investment companies   | _                        | 8                                    | () -                     | 10.08                 | 12 82                            | 12 82                  | 11 92                | 40 24          | 30 52                |
| Other holding and investment companies,<br>except bank holding companies                  | 1 91                     | 20 90                                | 45 54                    | 5 27                  | 9 21                             | 9 53                   | 1 74                 | 5 62           | 5 51                 |
| Services  | 1.81                     | 1.95<br>5.95                         | 2.49<br>9.40             | 1. <b>8</b> 1<br>2.72 | 5.10<br>20 06                    | 5.35                   | 0.90<br>3.23         | 1.34<br>3 96   | 1.42<br>4.27         |
| Personal services   | (4)                      | 8 21                                 | 12 43                    | 7 41                  | 18 89                            | 19 23                  | 4 57                 | 5 48           | 5 55                 |
| Business services Advertising   | (3) 2 84                 | 4 09<br>10 70                        | 5 63<br>15 82            | 3 4 1<br>5 6 1        | 7 21<br>15 81                    | 7 67<br>16 27          | 1 64<br>4 74         | 2 61<br>7 69   | 2 65<br>7 56         |
| Business services, except advertising<br>Auto repair, miscellaneous repair services       | 5 17<br>51 32            | 4 39<br>6 43                         | 5 97<br>7 94             | 4 04<br>8 90          | 8 01<br>14 36                    | 8 56<br>15 00          | 1 76<br>2 80         | 2 74<br>3 10   | 2 77<br>3 55         |
| Auto repair and services  | 53 52                    | 6 86                                 | 8 22                     | 9 29                  | 12 91                            | 13 47                  | 2 96                 | 3 24           | 3 68                 |
| Miscellaneous repair services Amusement and recreation services                           | ( <sup>1</sup> )<br>0 65 | 18 49<br>2 90                        | 27 94<br>2 75            | 18 91<br>3 74         | 40 54<br>10 17                   |                        | 8 64<br>1 80         | 9 76<br>3 96   | 10 73<br>2 63        |
| Motion picture production, distribution, and<br>services                                  | 0.61                     | 2 88                                 | 3 05                     | 5 34                  | 0.81                             | 0 65                   | 1 66                 | 13 71          | 2 89                 |
| Motion picture theaters  Amusement and recreation services, except                        | 3 68                     | 6 79                                 | 7 21                     | 12 45                 | 19.71                            | 19 95                  | 6 95                 | 9 89           | 2 89<br>9 75         |
| motion pictures   | 3 37                     | 9 18                                 | 8 8 1                    | 5 05                  | 19 42                            |                        | 3 28                 | 4 34           | 5 03                 |
| Other services Offices of physicians, including osteopathic                               | 8 67                     | 4 44                                 | 6 39                     | 4 27                  | 10 25                            |                        | 2 01                 | 2 60           | 2 97                 |
| physicians<br>Offices of dentists   | =                        | 11 26<br>18 55                       | 17 43<br>38 58           | 12 38<br>23 5 1       | 44 77<br>51 39                   | 50 80<br>58 45         | 6 29<br>11 24        | 7 25<br>11 98  | 7 78<br>12 05        |
| Offices of other health practitioners Nursing and personal care facilities                |                          | 47 38                                | 99 85                    | 64 56                 | 98 98                            | 98 98                  | 29 00                | 31 20          | 30 24                |
| Hospitals   | (1)                      | 17 58<br>4 40                        | 25 05<br>4 59            | 13 23<br>3 25         | 27 64<br>11 55                   | 0.39                   | 5 45<br>2 30         | 6 32<br>2 97   | 6 85<br>2 47         |
| Medical laboratories Other medical services   | (*)<br>(*)<br>(*)        | 32 42<br>23 92                       | 62 54<br>36 26           | 27 09<br>12 87        | (¹)<br>27 26                     | (') 27.61              | 14 06<br>8 94        | 18 90<br>12 29 | 19 19<br>14 35       |
| Legal services<br>Educational services  | 12 00                    | 19 87                                | 41 28                    | 28 22                 | 37 72                            | 37 74                  | 11 76<br>9 98        | 13 91<br>12 83 | 14 90                |
| Social services   | 12 00                    | 19 60<br>61 34                       | 34 81<br>73 52           | 19 02<br>74 71        | 51 79<br>75 24                   |                        | 24 41                | 26 26          | 14 05<br>32 96       |
| Membership organizations<br>Architectural and engineering services                        | 18 44                    | 15 67<br>10 25                       | 23 53<br>16 16           | 23 88<br>9 31         | 12 78                            | 13 13                  | 12 62<br>5 50        | 19 91<br>7 95  | 17 94<br>8 75        |
| Accounting, auditing, and bookkeeping services<br>Miscellaneous services (including       | (4)                      | 21 33                                | 56 95                    | 33 32                 | 42 86                            | 42 87                  | 16 12                | 18 06          | 16 45                |
| veterinarians), not elsewhere classified  | 8 5 7                    | 15 62                                | 30 49                    | 15 05                 | 27 97                            | 29 96                  | 5 76                 | 8 77           | 9 39                 |
| Nature of business not allocable  |                          | 41.71                                | 69.92                    | 39.87                 | 55.06                            | 55.06                  | 18.33                | 46.48          | 29.67                |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based

\*Data deleted to avoid disclosure of information for specific corporations. Deleted data are included in the appropriate totals.

Credits include foreign tax, U.S. possessions tax investment, work incentive (WIN), and jobs credits.

Less than \$500 per return.

Coefficient of variation is less than 005 but greater than zero.

Estimate is based on returns sampled at a 100 percent rate and coefficient of variation is zero.

NOTE. Detail may not add to total because of rounding. See text for Explanation of Terms" and. Description of the Sample and Limitations of the Data.

Table 2.2 — Balance Sheets and Income Statements, by Major Industry

|   | 1                            |   |                           | Major in                        |                         |                                |  |
|---|------------------------------|---|---------------------------|---------------------------------|-------------------------|--------------------------------|--|
| Hern  | All<br>industries            | Agriculture,<br>forestry,<br>and<br>tishing | Total                     | Metal<br>mining                 | Mining  Coal mining     | Oil and gas<br>extraction      | Nonmetallic<br>minerals,<br>except fuels |
|   | (1)                          | (2)   | (3)                       | (4)                             | (5)                     | (6)                            | (7)                                      |
| Number ot returns, total  |                              | 83,489<br>37,976,331                        | 23,919<br>115,128,696     | 1,039<br>12,512, <b>8</b> 71    | 4,014<br>14,749,466     | 15,4 <b>8</b> 5<br>79,013,969  | 3.38<br>8.852,39                         |
| Cash  | 461,750,680                  | 2,254,593                                   | 3,994,197                 | 228,211                         | 555,792                 | 2,652,105                      | 558,08                                   |
| Notes and accounts receivable  Less Allowance for bad debts   | 1,614,195,947<br>42,800,472  | 3,222,897<br>42,398                         | 25,202,231<br>105,704     | 1,069,197<br>4,544              | 1,895,183<br>28,017     | 20,886,467<br>55,089           | 1,351,38<br>18,05                        |
| Inventones  | 503,033,064                  | 4,309,825                                   | 5,134,691                 | 928,399                         | 753,574                 | 2,587,902                      | 864,81                                   |
| Investments in Government obligations United States   | 224,260 009                  | 180,788                                     | 332,407                   | 23.899                          | 170,246                 | 108,109                        | 30,15                                    |
| State and local   | 196,705,649                  | 35,544                                      | 57,686                    | 2,309                           | 24.813                  | 27,675                         | 12,88                                    |
| Other current assets  | 259,684,140                  | 1,226,561                                   | 6,178,048                 | 1,534,388                       | 1,012,885               | 3,399,391                      | 231,38                                   |
| Loans to stockholders  Mortgage and real estate loans   | 25,429,489<br>840,876,064    | 630,997<br>510,660                          | 1,601,080<br>269,194      | *69,304<br>11,244               | 108,185<br>10,305       | 1,337,281<br>220,731           | 86,31<br>26,91                           |
| Other investments   | 1,027,900,380                | 3,029,821                                   | 23,583,145                | 3,342,842                       | 2,424,097               | 16,925,326                     | 890,87                                   |
| Depreciable assets Less Accumulated depreciation  | 1,896,559,882<br>697,645,652 | 21,739,493<br>9,609,688                     | 54,233,992<br>20,068,162  | 5,7 <b>5</b> 2,175<br>2,278,635 | 8,674,893<br>3,627,796  | 32,567,244<br>10,806,609       | 7,239,68<br>3,355,12                     |
| Depletable assets   | 57,655,398                   | 228,919                                     | 10,963,135                | 566,518                         | 1,417,232               | 6,487,944                      | 491,44                                   |
| Less Accumulated depletion Land   | 16,005,905<br>85,080,153     | 32,022<br>8,774,116                         | 3,083,924<br>1,408,674    | 257,801<br>100,673              | 151,354<br>396,461      | 2,581,268                      | 93,50                                    |
| Intangible assets (amortizable)   | 37,394,782                   | 74,033                                      | 2,214,071                 | 91,333                          | 50,772                  | 531,996<br>2,047,448           | 379,54<br>24,51                          |
| Less Accumulated amortization   | 15,126,876                   | 19,487                                      | 625,729                   | 31,488                          | 9,685                   | 775,015                        | 9,54                                     |
| Other assets  | 176,110,231                  | 1,461,679                                   | 4,039,663                 | 1,364,846                       | 1,071,881               | 1,452,330                      | 150,60                                   |
| Fotal liabilities   | 6,835,056,963<br>481,133,527 | 37,976,331<br>1,979,349                     | 115,128,696<br>10,456,264 | 12,512,871<br>681,884           | 14,749,466<br>1,437,263 | <b>79,013,969</b><br>7,531,995 | <b>8,852,3</b> 9<br>805,12               |
| Mortgages, notes, and bonds payable in less than one year   | 452,181,682                  | 6,876,873                                   | 5,236,127                 | 455,472                         | 1,113,663               | 3,116,462                      | 550,53                                   |
| Other current liabilities Loans from stockholders   | 2,582,916,809<br>67,343,182  | 1,894,499<br>2,222,783                      | 19,241,956<br>1,774,208   | 905,934<br>139,913              | 1,445,327<br>408,263    | 16,340,994                     | 549,70                                   |
| Mortgages, notes, and bonds payable in one year or more   | 884,636,968                  | 11,632,659                                  | 21,932,654                | 2,228,346                       | 3,366,470               | 1,037,768<br>14,462,115        | 188,24<br>1,875,72                       |
| Other liabilities   | 651,059,724                  | 1,375,623                                   | 5,364,136                 | 712,105                         | 1,354,263               | 2,862,419                      | 435,34                                   |
| Capital stock Paid-in or capital surplus  | 352,811,534<br>447,596,758   | 6,148,452<br>2,740,976                      | 4,533,605<br>15,765,536   | 597,551<br>2,076,767            | 625,147<br>1,964,851    | 2,613,348<br>11,386,279        | 697,56<br>337,63                         |
| Retained earnings, appropriated   | 46,745,435                   | 228,433                                     | 4,450,815                 | *7 680                          | 184,054                 | 4,186,029                      | 73,05                                    |
| Retained earnings, unappropriated<br>Less Cost of treasury stock  | 910,521,567<br>43,890,224    | 3,264,592<br>387,909                        | 27,034,223<br>660,826     | 4,731,305<br>24,087             | 2,966,572<br>116,428    | 15,760,497<br>283,936          | 3,575,84<br>236,37                       |
| Total receipts  | 1 1                          | 53,345,996                                  | 132,542,644               | 6,923,247                       | 14,550,449              | 102,276,994                    | 8,791,95                                 |
| Business receipts   | 5,136,075,461                | 50,590,436                                  | 127,454,324               | 6,443,411                       | 13,879,991              | 98,676,714                     | 8,454,20                                 |
| Interest on Government obligations  | 1                            |   |                           |                                 |                         |                                |  |
| United States State and local   | 19,508,285<br>10,872,462     | 19,131<br>1,680                             | 44,446<br>21,709          | 11,602<br>292                   | 15,651<br>3,130         | 13,671<br>17,075               | 3,52<br>1,21                             |
| Other interest  | 258,924,285                  | 340,688                                     | 891,197                   | 104,861                         | 132,309                 | 580,775                        | 73,25                                    |
| Rents<br>Royalties  | 31,864,870<br>8,437,908      | 258,255<br>82,144                           | 206,749<br>350,872        | 6,437<br>11,119                 | 69,378<br>21,184        | 91,176<br>305,314              | 39,75<br>13,25                           |
| Net short-term capital gain reduced by net long-term capital loss   | 1,207,729                    | 30,980                                      | 17,971                    | 760                             | 501                     | 16,565                         | 13,23                                    |
| Net long-term capital gain reduced by net short-term capital loss   | 19,958,447                   | 576,962                                     | 822,770                   | 101,422                         | 156,352                 | 504.821                        | 60,17                                    |
| Net gain, noncapital assets Dividends received from domestic corporations                                     | 15,378,796<br>16,824,708     | 208,313<br>30,389                           | 500,050<br>181,051        | 19,686<br>28,985                | 38,559<br>23,404        | 413,774<br>123,234             | 28,03<br>5,42                            |
| Dividends received from foreign corporations  | 12,713,087                   | 12,283                                      | 205,955                   | 114,495                         | 496                     | 89,325                         | 1,63                                     |
| Other receipts  | 66,923,091                   | 1,194,734                                   | 1,845,550                 | 80,177                          | 209,494                 | 1 444,549                      | 111,33                                   |
| Total deductions  |                              | 52,050,724                                  | 89,613,288                | 6,602,994                       | 14,626,574              | 60,184,093                     | 8,199,62                                 |
| Compensation of officers  | 3,709,672,825<br>97,221,581  | 37,795,256<br>1,280,895                     | 60,225,465<br>913,042     | 4,293,916<br>24,778             | 9,923,138<br>148,839    | 40,719,019<br>573,197          | 5,289,39<br>166,22                       |
| Repairs Bad debts   | 38,712,313                   | 989,316                                     | 904,651                   | 35,671                          | 342,915                 | 307.433                        | 218,63                                   |
| Rent paid on business property  | 17,432,363<br>63,517,369     | 72,208<br>1,087,648                         | 127,485<br>568,219        | 2,342<br>43,690                 | 43,759<br>124,046       | 66,570<br>324,349              | 14,81<br>76,13                           |
| Taxes paid  | 127,751,719                  | 1,072,612                                   | 2,349,166                 | 297,167                         | 710,640                 | 1,085,835                      | 255,52                                   |
| Interest paid Contributions or giffs  | 261,277,331<br>2,288,334     | 1,670,591                                   | 2,759,171                 | 288,137                         | 478,791                 | 1,760,212                      | 232,03                                   |
| Amortization  | 1,408,016                    | 14,696<br>4,128                             | 42,869<br>26,081          | 5,562<br>2,909                  | 4,084<br>3,085          | 27,339<br>19,156               | 5,88<br>93                               |
| Depreciation  | 138,061,915                  | 1,983,571                                   | 4,077,060                 | 382,660                         | 882,463                 | 2,285,715                      | 526,22                                   |
| Depletion<br>Advertising  | 7,817,359<br>46,321,658      | 11,411<br>171,271                           | 1,663,901<br>92,384       | 323,712<br>1,943                | 353,178<br>6,021        | 685,523<br>56,565              | 301,48<br>25,85                          |
| Pension, profit-sharing, stock bonus, and annuity plans   | 46,506,098                   | 148,173                                     | 518,579                   | 105,707                         | 101,415                 | 254,596                        | 56,86                                    |
| Employee benefit programs Net loss, noncapital assets   | 33,620,835<br>4,072,020      | 129,344                                     | 464,616                   | 55,035                          | 217,617                 | 112,186                        | 79,77                                    |
| Other deductions  | 720,043,275                  | 18,650<br>5,600,954                         | 83,715<br>14,796,885      | 65,166<br>674,598               | 9,585<br>1,276,999      | 8,275<br>11,896,122            | 68<br>949,16                             |
| otal receipts less total deductions   | 282,964,117                  | 1,295,272                                   | 42,929,355                | 320,254                         | - 76,126                | 42,092,902                     | 592,32                                   |
| Constructive taxable income from related foreign corporations let income (less deficit)                       | 12,524,077                   | 6,383                                       | 150,953                   | 64,121                          | 51                      | 84,201                         | *2,57                                    |
| Net income  | 284,615,731<br>321,649,761   | 1,299,975<br>2,598,762                      | 43,058,598<br>44,889,763  | 384,083<br>532,090              | - 79,204<br>488,421     | 42,160,028<br>43,205,237       | 593,69<br>664,01                         |
| Delicit   | 37,034,030                   | 1,298,787                                   | 1,831,165                 | 148,007                         | 567,627                 | 1,045,209                      | 70,32                                    |
| ncome subject to tax<br>ncome tax, total  | 279,376,063<br>120,047,034   | 1,675,005<br>530,849                        | 44,043,753<br>20,210,019  | 410,249<br>197,154              | 318,263<br>165,686      | 42,728,525<br>19,575,606       | 586,71<br>271,57                         |
| Normal tax, surtax, and alternative tax   | 118,860,300                  | 518,736                                     | 20,089,901                | 173,610                         | 134,979                 | 19,535,474                     | 245,83                                   |
| Tax from recomputing prior-year investment credit Tax from recomputing prior-year work incentive (WIN) credit | 744,915                      | 10,897                                      | 21,108                    | 317                             | 4,716                   | 14,175                         | 1,89                                     |
| Additional tax for tax preferences  | 9,171<br>432,649             | 1,212                                       | *32<br>98,979             | 23,227                          | 2<br>25,988             | 25,953                         | 23,8                                     |
| preign tax credit   | 36,827,331                   | 14,223                                      | 18,718,612                | 87 462                          | 726                     | 18,591,431                     | 38,99                                    |
| S possessions tax credit  | 1,376,124<br>14,634,672      | 121,407                                     | 872<br>270,126            | 20,748                          | 30,656                  | 872<br>161,321                 | 57,40                                    |
| Vork incentive (WIN) credit   | 27,934                       | 53  | 84                        | 71                              | 3                       | 101,321                        | 57,40                                    |
| obs credit<br>histributions to stockholders   | 1,293,215                    | 19,098                                      | 14,744                    | *96                             | *783                    | 12,025                         | 1,84                                     |
| astributions to stockholders  Cash and property except in own stock   | 86,613,794                   | 349,294                                     | 3,239,424                 | 242,483                         | 319,442                 | 2,547,776                      | 129,72                                   |
| Corporation's own stock   | 3,132,795                    | 2,497                                       | 150,432                   | 3,337                           | 313,442                 | 140,648                        | *6,44                                    |

Footnotes at end of table. See text for "Explanation of Terms" and. Description of the Sample and Limitations of the Data."

### Table 2.2 — Balance Sheets and Income Statements, by Major Industry — Continued

|   |                                    | Constr  | uction                               |                                 | r industry — Contii        |                               | Manufacturing                  |                                 | -                                  |
|---|------------------------------------|---|--------------------------------------|---------------------------------|----------------------------|-------------------------------|--------------------------------|---------------------------------|------------------------------------|
| ttem  | Total                              | General<br>building<br>contractors<br>and operative<br>builders | Heavy<br>construction<br>contractors | Special<br>trade<br>contractors | Total                      | Food and kindred products     | Tobacco<br>manufactures        | Textile mill products           | Apparel and other textile products |
|   | (8)                                | (9)   | (10)                                 | (11)                            | (12)                       | (13)                          | (14)                           | (15)                            | (16)                               |
|   |                                    |   |                                      |                                 |                            | 45.404                        |                                | 5.40                            |                                    |
| Number of returns, total  |                                    | 107,168<br>61,935,884   | 16,384<br>27,494,211                 | 126,335<br>33,831,032           |                            | 15,134<br>113,495,784         | 103<br>26,629,847              | 5,497<br>22,169,569             | 16,013<br>19,388,659               |
| Cash  | 11,275,366                         | 4,973,286   | 2,603,979                            | 3,698,101                       | 47,667,575                 | 4,356,390                     | 431,054                        | 826,903                         | 1,117,608                          |
| Notes and accounts receivable   | 34,523,321                         | 14,200,133  | 7,593,568                            | 12,729,620                      | 364,017,629                | 22,005,067                    | 4,503,368                      | 5,741,256                       | 5,648,859                          |
| Less Allowance for bad debts  | 280,120<br>21,078,815              | 75,633<br>14,373,377  | 53,883<br>1,795,870                  | 150,605<br>4,909,569            | 6,423,003<br>256,278,072   | 410,576<br>22,848,713         | 40,336<br>5,724,240            | 106,750<br>5,869,770            | 119,240<br>6,887,548               |
| Investments in Government obligations   |                                    |   |                                      |                                 |                            |                               |                                |                                 |                                    |
| United States<br>State and local  | 557,320<br>337,722                 | 184,998<br>161,919  | 269,742<br>146,896                   | 102,580<br>28,907               | 9,679,661<br>2,370,701     | 462,453<br>324,674            | 3,195<br>18                    | 161,390<br>43,640               | 108,232<br>90,118                  |
| Other current assets  | 14,471,595                         | 9,369,294   | 2,397,517                            | 2,704,784                       | 69,134,829                 | 4,016,823                     | 527,061                        | 730,051                         | 812,606                            |
| Loans to stockholders   | 1,699,093<br>1,510,769             | 825,902<br>1,331,653  | 206,601<br>108,912                   | 666,590<br>70,205               |                            | 584,145<br>727,808            | 50,653<br>11,935               | 54,686<br>18,495                | 145,355<br>28,403                  |
| Mortgage and real estate loans Other investments  | 7,653,804                          | 3,768,282   | 2,769,634                            | 1,115,888                       | 264,906,810                | 18,337,172                    | 7,972,734                      | 1,462,703                       | 1,744,892                          |
| Depreciable assets Less Accumulated depreciation  | 43,468,036<br>20,989,687           | 12,962,146<br>5,117,562   | 17,721,316<br>9,474,081              | 12,784,574<br>6,398,044         | 742,167,734<br>337,237,321 | 57,425,599<br>24,618,674      | 7,751,281<br>2,115,763         | 15,307,010<br>8,457,990         | 4,731,118<br>2,326,547             |
| Depletable assets   | 316,296                            |   | 110,642                              | 38,892                          |                            | 387,915                       | l 1                            | 6,260                           | *2,02                              |
| Less Accumulated depletion  | 87,085                             | 35,302  | 32,072                               | 19,711                          | 11,127,480                 | 118,777                       | 244 225                        | *388                            | 172.60                             |
| Land<br>Intangible assets (amortizable)   | 4,283,092<br>365,089               | 2,911,875<br>219,432  | 670,105<br>49,734                    | 701,112<br>95,923               |                            | 1,991,343<br>833,888          | 244,235<br>293,684             | 171,872<br>40,726               | 133,698<br>45,822                  |
| Less Accumulated amortization   | 91,317                             | 44,250  | 16,155                               | 30,911                          | 9,769,110                  | 151,635                       | 38,261                         | 20,434                          | 16,681                             |
| Other assets  | 3,169,019                          | 1,759,572   | 625,888                              |                                 |                            | 4,493,453                     | 1,048,999                      | 320,370                         | 354,857<br>19.388.659              |
| Total liabilities   | 123,261,127 26,098,854             | 61,935,884<br>13,467,419  | <b>27,494,211</b><br>4,928,043       | 33,831,032<br>7,703,391         |                            | 113,495,784<br>14,459,308     | <b>26,629,847</b><br>2,025,458 | <b>22,169,569</b><br>2,905,286  | 3,606,67                           |
| Mortgages, notes, and bonds payable in less than one  |                                    |   |                                      |                                 | i                          |                               |                                |                                 |                                    |
| year<br>Other current liabilities   | 17,307,544<br>19,043,010           | 11,505,973<br>9,575,977   | 2,535,399<br>4,087,534               |                                 |                            | 9,086,691<br>12,227,950       | 2,105,047<br>2,461,211         | 1,693,645<br>2,026,168          | 2,340,123<br>2,077,822             |
| Loans trom stockholders   | 3,520,194                          | 1,903,736   | 378,342                              |                                 |                            | 1,240,027                     |                                | 217,179                         | 455,902                            |
| Mortgages, notes, and bonds payable in one year or<br>more  | 19,032,360                         | 10,858,538  | 4,262,822                            | 3,911,000                       | 267,817,415                | 20,632,102                    | 5,435,225                      | 3,719,877                       | 2,251,575                          |
| Other liabilities   | 8,819,978                          | 4,865,417   | 1,952,245                            | 2,002,317                       | 83,910,800                 | 3,783,494                     |                                | 326,217                         | 377.092                            |
| Capital stock   | 5,674,266                          | 2,015,743   | 1,624,221                            | 2,034,301                       | 89,506,305                 | 7,469,181                     | 1,773,387                      | 1,491,639                       | 1,373,416                          |
| Paid-in or capital surplus Retained earnings, appropriated  | 3,761,027<br>292,694               | 1,847,610<br>130,638  | 1,191,057<br>80,257                  | 722,361<br>81,799               | 153,726,150<br>12,187,587  | 10,037,426<br>760,660         | 3,231,469<br>514,204           | 1,554,679<br>58,402             | 1,352,956<br>32,612                |
| Retained earnings, unappropriated   | 21,396,275                         | 6,435,623   | 6,900,448                            | 8,060,204                       | 432,296,024                | 34,773,481                    | 7,136,999                      | 8,494,071                       | 5,797,690                          |
| Less Cost of treasury stock   | 1,685,074                          | 670,791   | 446,157                              | 568,127                         |                            | 974,535<br><b>239,432,739</b> | 1 )                            | 317,594<br><b>41,924,359</b>    | 277,201<br><b>42,248,2</b> 65      |
| Total receipts  | <b>252,852,70</b> 6<br>246,890,363 | 109,008,855<br>105,955,605                                      | 53,716,685<br>51,812,773             |                                 |                            | 234,348,639                   |                                | 41,318,210                      | 41,529,835                         |
| Interest on Government obligations  |                                    |   |                                      |                                 |                            |                               |                                |                                 |                                    |
| United States<br>State and local  | 65,476<br>33,867                   | 29,914<br>11,881  | 25,761<br>9,257                      | 9,801<br>12,729                 |                            | 88,304<br>116,538             |                                | 26,952<br>1,985                 | 8,100<br>4,910                     |
| Other interest  | 1,278,273                          | 683,856   | 387,462                              | 206,955                         | 19,712,298                 | 1,133,882                     | 303,463                        | 127,764                         | 156,687                            |
| Rents<br>Royalties  | 893,270<br>17,047                  | 538,713<br>3,135  | 233,189<br>8,869                     | 121,368<br>5,043                |                            | 368,345<br>372,838            |                                | 35,315<br>40,786                | 52,535<br>86,635                   |
| Net short-term capital gain reduced by net long-term  | 11,10                              |   |                                      |                                 | -,,,,,,,,                  |                               |                                |                                 |                                    |
| capital loss Net long-term capital gain reduced by net short-term                                       | 35,008                             | 25,534  | 5,210                                | 4,264                           | 208,229                    | 22,683                        | 10,826                         | 2,018                           | 2,648                              |
| capital loss  | 504,774                            | 302,255   | 118,073                              | 84,447                          |                            | 373,629                       |                                | 23,568                          | 44,836                             |
| Net gain, noncapital assets Dividends received from domestic corporations                               | 606,506<br>96,158                  |   | 264,777<br>51,253                    | 93,838<br>22,160                |                            | 247,340<br>285,602            | 52,458<br>188,082              | 30,242<br>69,071                | 20,177<br>20,952                   |
| Dividends received from toreign corporations  | 212,301                            | 26,345  | 176,190                              | 9,766                           | 11,161,924                 | 632,166                       | 51,392                         | 20,587                          | 75.011                             |
| Other receipts  | 2,219,662                          | 1,160,981   | 623,871                              | 434,809                         |                            | 1,442,773                     | 79.013                         | 227,863                         | 245,938                            |
| Total deductions  | 246,990,676                        | 107,077,927<br>91,369,283                                       | 52,079,224<br>41,998,246             |                                 |                            | 231,448,170<br>180,113,251    | 21,479,322<br>13,216,256       | <b>40,435,921</b><br>32,237,471 | <b>40,743,58</b> 1<br>30,984,570   |
| Compensation of officers  | 8,463,112                          | 2,919,812   | 1,121,925                            |                                 |                            | 1,308,646                     | 57,847                         | 486,778                         | 964,224                            |
| Repairs<br>Bad debts  | 1,397,436<br>426,434               | 308,150<br>107,568  | 596,365<br>81,894                    | 492,920<br>236,972              |                            | 1,856,846<br>284,969          | 197,446<br>29,749              | 337,508<br>113,248              | 99,162<br>102,660                  |
| Rent paid on business property  | 1,471,502                          | 389,958   | 384,556                              |                                 |                            | 1,697,720                     |                                | 310,655                         | 463,478                            |
| Taxes paid .  | 5,313,422                          |   | 1,091,077                            |                                 |                            | 5,518,889                     |                                | 996,492                         | 1,053,884<br>722,299               |
| Interest paid Contributions or gifts  | 3,483,176<br>76,503                | 1,838,946<br>33,923   | 856,921<br>17,413                    |                                 | 41,439,802<br>1,177,036    | 3,370,609<br>95,729           | 846,330<br>18,985              | 688,101<br>23,413               | 28,009                             |
| Amortization  | 30,700                             |   | 4,382                                |                                 |                            |                               |                                | 3,655                           | 3,762                              |
| Depreciation Depletion  | 4,552,673<br>56,684                | 1,259,585<br>13,539   | 1,758,462<br>34,677                  |                                 |                            | 4,568,370<br>33,648           |                                | 1,146,068<br>*3,080             | 406,23                             |
| Advertising   | 603,755                            | 270,149   | 47,939                               | 285,667                         | 22,293,062                 | 5,912,198                     | 1,221,151                      | 198,106                         | 349,630                            |
| Pension, profit-sharing, stock bonus, and annuity plans<br>Employee benefit programs                    | 1,194,796                          |   |                                      |                                 |                            | 1,403,228<br>1,287,023        |                                | 264,608<br>232,308              | 224,399<br>240.987                 |
| Net loss, noncapital assets   | 67,329                             | 27,357  | 21,728                               | 18,243                          | 754,009                    | 31,130                        | 255                            | 25,223                          | 17,96                              |
| Other deductions  | 18,628,480                         |   | 3,468,220                            |                                 |                            | 23,934,461<br>7,984,569       | 2,715,558<br>2,192,789         | 3,369,207<br>1,488,438          | 5,081,895<br>1,504,685             |
| Total receipts less total deductions Constructive taxable income from related foreign                   | 5,862,029                          | 1,930,928   | 1,637,462                            | 2,293,640                       | 120,529,086                |                               |                                |                                 |                                    |
| corporations Net income (less deficit)  | 157,227<br>5,985,390               |   |                                      |                                 |                            | 478,290<br>8,346,322          |                                | 14,395<br>1,500,849             | 51,45<br>1,551,23                  |
| Net income (less deficit) Net income  | 8,903,932                          | 3,257,917   |                                      | 2,284,233<br>3,377,177          |                            | 9,099,097                     | 2,283,141                      | 1,873,936                       | 1,903,713                          |
| Deticit<br>Income subject to tax  | 2,918,542<br>7,250,471             |   | 518,551<br>1,993,508                 |                                 |                            | 752,775<br>8,778,410          |                                | 373,087<br>1,785,115            | 352,480<br>1,762,57                |
| Income tax, total   | 2,545,393                          |   |                                      |                                 |                            | 3,955,792                     |                                | 800,571                         | 749,31                             |
| Normal tax, surtax, and alternative tax   | 2 509,913                          | 898,798   | 804,925                              | 806,190                         | 58,474,675                 | 3,923,031                     | 970,732                        | 796,999                         | 746,58                             |
| Tax from recomputing prior-year investment credit  Tax from recomputing prior-year work incentive (WIN) | 29,814                             | 7,131   | 13,708                               | 8,975                           | 335,371                    | 28,884                        | 3,440                          | 3,405                           | 2,680                              |
| credit  | •78                                |   | 1                                    |                                 | 401                        | 363                           | -                              | 107                             |                                    |
| Additional tax for tax preferences Foreign tax credit   | 5,589<br>169,840                   |   | 1,921<br>137,066                     | 1,253<br>2,286                  |                            | 3,513<br>628,397              | 63,752                         | 167<br>20,996                   | *5'<br>53,41'                      |
| U.S. possessions tax credit   | 1,132                              | 1,054   | ` —                                  | 78                              | 1,252,346                  | 96,100                        | 11,660                         | 4,531                           | 30,19                              |
| investment credit Work incentive (WIN) credit   | 366,108<br>998                     |   | 163,949<br>389                       | 114,023                         | 7,120,231<br>16,083        | 457,443<br>750                | 76,002<br>17                   | 107,648<br>870                  | 32,030<br>97                       |
| Jobs credit   | 209,127                            |   |                                      | 1                               |                            | 21,441                        | *127                           | 11,310                          | 31,85                              |
| Distributions to stockholders   | 601.055                            | 202.000   | 100.000                              |                                 |                            | 2,413,055                     | 699,504                        | 451,715                         | 217,10                             |
| Cash and property except in own stock<br>Corporation's own stock  | 681,853<br>33,398                  |   | 198,933<br>*7,617                    | 200,837                         |                            | 74,168                        |                                | 451,715<br>*31,815              |                                    |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.2 — Balance Sheets and Income Statements, by Major Industry — Continued

|  |                          |                           |                           |                               | r industry — Contin                 |  |   |                              |                                       |
|--|--------------------------|---------------------------|---------------------------|-------------------------------|-------------------------------------|--|---|------------------------------|---------------------------------------|
|  | -                        |                           |                           | Man                           | otacturing — Contin                 |  |   | 1                            |                                       |
| ltem   | Lumber and wood products | Furniture<br>and fixtures | Paper and allied products | Printing and publishing       | Chemicals<br>and alfied<br>products | Petroleum<br>(including<br>integrated)<br>and coal<br>products | Rubber and<br>miscellaneous<br>plastics<br>products | Leather and leather products | Stone, clay,<br>and glass<br>products |
| · · · · · · · · · · · · · · · · · · ·  | (17)                     | (18)                      | (19)                      | (20)                          | (21)                                | (22)   | (23)  | (24)                         | (25)                                  |
| N  |                          | 7 004                     | 2 2 4 7                   | 07.500                        | 40.477                              |  |   |                              |                                       |
| Number of returns, total   | 13,182<br>39,301,038     | 7,221<br>9,576,800        | 3,347<br>40,343,460       | 37, <b>58</b> 0<br>43,962,638 | 10,477<br>141,777,451               | 1,137<br>320,532,960   | 9,488<br>27,439,446                                 | 2,894<br>6,726,550           | 8,52<br>34,238,07                     |
| Cash   | 1,407,989                | 508,988                   | 1,094,457                 | 2,364,483                     | 3,433,039                           | 6.780,401  | 865,717   | 412,457                      | 1,153,09                              |
| Notes and accounts receivable  | 5,220,821                | 2,539,165                 | 6,432,339                 | 9,838,456                     | 27,290,215                          | 60,430,042   | 6,973,842   | 1,845,359                    | 6,371,42                              |
| Less Allowance for bad debts<br>Inventories  | 131,570<br>6,210,694     | 58,473<br>2,838,665       | 140,324<br>5,528,676      | 607,522<br>4,770,221          | 569,506                             | 582,319<br>20,402,122  | 129,662   | 46,256                       | 170,90                                |
| Investments in Government obligations  | 0,210,034                | 2,030,003                 | 3,320,070                 | 4,770,221                     | 22,713,519                          | 20,402,122   | 5,660,779   | 2,217,526                    | 4,873,20                              |
| United States  | 136,225                  | 41,784                    | 285,505                   | 505,624                       | 489,753                             | 1,603,609  |   | 28,617                       | 257,55                                |
| State and local  | 11,566                   | 67,368                    | 57,520                    | 249,660                       | 203,561                             | 9,602  | *73,778   | 10,692                       | 25,74                                 |
| Other current assets Loans to stockholders   | 1,360,426<br>102,982     | 311,390<br>24,299         | 1,608,807<br>149,017      | 3,062,645<br>310,036          | 4,907,475<br>800,258                | 12,338,828<br>244,898  | 568,516<br>135,762                                  | 221,544<br>22,566            | 1,366,50<br>78,94                     |
| Mortgage and real estate loans   | 1,164,161                | 16,594                    | 41,341                    | 157,038                       | 33,562                              | 112,858  | 60,096  | 567                          | 38,61                                 |
| Other investments Depreciable assets   | 4,477,978<br>24,326,623  | 634,866<br>4,270,034      | 5,761,960<br>29,140,393   | 6,069,065<br>20,493,645       | 28,838,414<br>83,799,223            | 91,070,043<br>149,821,990                                      | 3,551,167<br>16,558,512                             | 886,712<br>1,755,913         | 4,437,89<br>25,386,48                 |
| Less Accumulated depreciation  | 10,184,596               | 2,000,511                 | 13,375,677                | 8,973,439                     | 38,464,339                          | 61,403,802   |   | 852,626                      | 11,556,95                             |
| Depletable assets  | 3,300,213                | *7,160                    | 1,945,318                 | 279,443                       | 1,836,276                           | 29,533,957   | *12,254   | _                            | 485,81                                |
| Less Accumulated depletion   | 141,652<br>543,055       | 185<br>1 <b>5</b> 4,918   | 296,958<br>1,343,325      | *15,237<br>786,493            | 550,512                             | 9,376,027  | *2,162  | 46 612                       | 110,31                                |
| Land<br>Intangible assets (amortizable)  | 69,019                   | 41,645                    | 185,975                   | 1,244,046                     | 1,574,774<br>1,328,281              | 4,648,738<br>13,948,470  | 254,573<br>64,279                                   | 46,612<br>56,375             | 719,70<br>115,28                      |
| Less Accumulated amortization  | 16,876                   | 12,117                    | 48,301                    | 220,362                       | 303,695                             | 7,849,257  | 25,167  | 13,991                       | 29,07                                 |
| Other assets   | 1,443,980                | 191,210                   | 630,089                   | 3,648,343                     | 4,417,152                           | 8,798,808  | 634,701   | 134,481                      | 795,05                                |
| Total liabilities  | 39,301,038               | 9,576,800                 | 40,343,460                |                               | 141,777,451                         | 320,532,960  |   | 6,726,550                    | 34,238,07                             |
| Accounts payable Mortgages notes and bonds payable in less than one                                    | 3,216,360                | 1,338,059                 | 3,611,267                 | 4,337,336                     | 16,519,405                          | 51,990,175   | 3,828,005   | 1,171,774                    | 3,613,50                              |
| year   | 3,285,843                | 775,806                   | 1,585,690                 | 2,918,893                     | 6,328,307                           | 12,699,665   | 1,618,905   | 823,175                      | 1,708,75                              |
| Other current liabilities  | 3,517,290                | 936,218                   | 4,193,742                 | 5,412,314                     | 16,180,888                          | 23,976,129   | 3,064,795   | 556,240                      | 3,378,89                              |
| Loans from stockholders  Mortgages, notes and bonds payable in one year or                             | 463,779                  | 153,497                   | 117,183                   | 759,884                       | 1,358,515                           | 321,120  | 420,547   | 106,727                      | 345,96                                |
| more   | 8,604,394                | 1,378,835                 | 8,168,680                 | 7,381,971                     | 27,617,740                          | 48,472,796   | 5,615,141   | 1,004,989                    | 7,339,93                              |
| Other liabilities  | 1,345,388                | 197,095                   | 1,000,976                 | 2,371,629                     | 3,596,910                           | 34,113,996   | 1,113,170   | 92,587                       | 797,36                                |
| Capital stock  | 2,509,684<br>3,998,065   | 816,988                   | 2,926,531                 | 2,457,013<br>3,269,248        | 8,796,256                           | 16,689,148   | 1,249,052<br>2,521,690                              | 774,261                      | 2,300,44                              |
| Paid-in or capital surplus Retained earnings, appropriated   | 111,622                  | 691,561<br>29,788         | 4,570,443<br>64,618       | 212,291                       | 17,818,787<br>288,564               | 41,536,544<br>854,689  | 181,577   | 545,953<br>53,545            | 2,861,85<br>304,52                    |
| Retained earnings, unappropriated  | 12,743,573               | 3,455,228                 | 14,428,220                | 15,699,200                    | 44,550,844                          | 91,593,429   | 8,135,516   | 1,758,497                    | 11,907,41                             |
| Less Cost of treasury stock  | 494,960                  | 196,274                   | 323,890                   | 857,141                       | 1,278,765                           | 1,714,731  | 308,952   | 161,198                      | 320,59                                |
| Total receipts   | 55,392,211               | 19,995,655                | 55,486,806                | 62,616,240                    | 173,067,985                         | 464,251,893  | 44,370,747  | 13,436,390                   | 47,114,87                             |
| Business receipts Interest on Government obligations   | 51,809,836               | 19,655,110                | 52,108,930                | 60,475,168                    | 166,170,335                         | 448,935,591  | 43,330,721  | 13,189,932                   | 45,667,87                             |
| United States  | 18,794                   | 8,159                     | 25,054                    | 43,935                        | 52,031                              | 228,271  | 17,580  | 4,064                        | 17,60                                 |
| State and local  | 1,167                    | 3,294                     | 5,048                     | 11,985                        | 13,169                              | 26,884   | 6,061   | *514                         | 89                                    |
| Other interest<br>Rents  | 449,743<br>89,893        | 66,199<br>16,196          | 369,901<br>72,340         | 419,519<br>158,891            | 1,441,818                           | 3,841,452  | 181,881   | 73,664                       | 265,423<br>84,81                      |
| Royalties  | 24,928                   | 14,159                    | 204,717                   | 161,309                       | 233,620<br>969,504                  | 1,208,258<br>369,289   | 58,752<br>75,527                                    | 12,226<br>5,156              | 117,89                                |
| Net short-term capital gain reduced by net long-term   |                          |                           |                           |                               |                                     |  | ·   |                              |                                       |
| capital loss   | '490                     | *85                       | 1,396                     | 1,288                         | 8,534                               | 51,195   | 516   | 13                           | 13,39                                 |
| Net long-term capital gain reduced by net short-term<br>capital loss                                   | 2,325,368                | 27,398                    | 1,774,946                 | 341,426                       | 602,739                             | 1,523,955  | 97,925  | 17,819                       | 279,51                                |
| Net gain, noncapital assets  | 148,641                  | 18,549                    | 178,073                   | 74,820                        | 229,013                             | 221,475  | 88,900  | 5,046                        | 85,68                                 |
| Dividends received from domestic corporations  Dividends received from foreign corporations            | 71,260<br>85,555         | 6,767                     | 146,359                   | 121,939                       | 804,474                             | 1,653,080  | 53,938  | 38,735                       | 108,51                                |
| Other receipts   | 366,536                  | 11,734<br>168,005         | 317,038<br>283,003        | 176,219<br>629,740            | 1,096,464<br>1,446,284              | 2,900,716<br>3,291,727   | 156,728<br>302,217                                  | *23,297<br>65,925            | 146,53<br>326,72                      |
| Total deductions   | 52,229,461               | 19,177,871                | 51,047,342                |                               | 161,111,657                         | 433,980,636  | 42,815,976  | 12,847,921                   | 44,345,97                             |
| Cost of sales and operations   | 39,181,348               | 14,181,932                | 36,508,077                | 37,960,380                    | 109,886,043                         | 365,653,037  | 30,891,797  | 9,589,608                    | 31,604,84                             |
| Compensation of officers   | 712,424                  | 454,636                   | 418,109                   | 1,703,024                     | 1,022,976                           | 366,576  | 687,296   | 168,309                      | 637,52                                |
| Repairs Bad debts  | 612,876<br>91,753        | 82,676<br>60,146          | 1,289,001<br>95,450       | 388,598<br>367,347            | 2,607,533<br>263,937                | 4,173,181<br>350,985   | 637,309<br>95,088                                   | 44,017<br>31,529             | 1,023,62<br>114,88                    |
| Rent paid on business property   | 419,071                  | 217,136                   | 434,109                   | 793,159                       | 1,430,707                           | 2,656,728  | 475,109   | 259,906                      | 416,47                                |
| Taxes paid   | 1,307,477                | 499,347                   | 1,308,656                 | 1,877,178                     | 3,108,628                           | 12,097,602   | 1,131,921   | 318 813                      | 1,257,04                              |
| Interest paid  | 1,095,172                | 284,859                   | 869,988                   |                               | 3,474,484                           | 5,461,826  | 818,333   | 245,484                      | 936,47                                |
| Contributions or gifts Amortization  | 24,467<br>16,123         | 13,744<br>2,143           | 61,203<br>9,536           | 78,043<br>53,863              | 138,773<br>41,100                   | 174,866<br>68,302  | 14,745<br>6,908                                     | 8,533<br>905                 | 32,59<br>7,59                         |
| Depreciation   | 1,854,199                | 324,948                   | 2,066,515                 | 1,776,145                     | 6,203,830                           | 8,580,340  | 1,180,957   | 147,612                      | 1,908,64                              |
| Depletion  | 1,968,918                | 698                       | 503,806                   | 67,101                        | 323,766                             | 1,324,903  | 3,369   | 39                           | 180,81                                |
| Advertising  | 182,663                  | 215,612                   | 437,731                   | 603,862                       | 4,545,770                           | 1,050,500  | 412,857   | 168,045                      | 231,09                                |
| Pension, profit-sharing, stock bonus, and annuity plans<br>Employee benefit programs                   | 362,756<br>295,180       | 125,308<br>112,811        | 634,347<br>451,299        | 725,159<br>616,701            | 2,294,087<br>1,412,064              | 2,123,591<br>817,074   | 490,231<br>496,533                                  | 59,820<br>95,498             | 555,93<br>506,60                      |
| Net loss, noncapital assets  | 17,777                   | 2,423                     | 10,351                    | 27,582                        | 137,439                             | 183,478  | 11,836  | 1,228                        | 22,25                                 |
| Other deductions   | 4.087.258                | 2,599,452                 | 5,949,163                 | 9,654,894                     | 24,220,521                          | 28,897,646   | 5,461,686   | 1,708,576                    | 4,909,5€                              |
| otal receipts less total deductions<br>Constructive taxable income from related foreign                | 3,162,750                | 817,783                   | 4,439,464                 | 4,998,311                     | 11,956,328                          | 30,271,257   | 1,554,771   | 588,469                      | 2,768,90                              |
| corporations   | 114 979                  | 1,315                     | 225,904                   | 104.679                       | 1,500,115                           | 2,721,149  | 104,330   | 743                          | 97,11                                 |
| let income (less deficit)  | 3,276,562                | 815,804                   | 4,660,320                 | 5,091,005                     | 13,443,274                          | 32,965,522   | 1,653,040   | 588,698                      | 2,865,12                              |
| Net income<br>Deficit  | 3,596,233<br>319,671     | 1,023,106                 | 4,753,704<br>93,384       | 5,552,735<br>461,730          | 13,976,789<br>533,515               | 33,170,394<br>204,872  | 1,915,445<br>262,405                                | 673,768<br>85,070            | 3,044,23<br>179,11                    |
| scome subject to lax   | 3,391,886                | 960,945                   | 4,683,236                 | 5,140,297                     | 13,644,185                          | 31,037,830   | 1,801,998   | 608,667                      | 2,889,81                              |
| ncome tax total  | 1,152,532                | 408,544                   | 1,855,351                 | 2,202,091                     | 6,203,093                           | 14,050,563   | 765,461   | 267,070                      | 1,244,22                              |
| Normal tax surtax, and alternative tax   | 1,110,018                | 404,766                   | 1,813,523                 | 2,189,551                     | 6,135,113                           | 14,007,477   | 752,729   | 266,545                      | 1,224,98                              |
| Tax from recomputing prior-year investment credit Tax from recomputing prior-year work incentive (WIN) | 8,170                    | 3 695                     | 18,357                    | 11,106                        | 44,250                              | 33,410   | 12,059  | 526                          | 9,91                                  |
| credit   | •2                       | -                         | -                         | ()                            | 12                                  | (')  | ()  |                              | _                                     |
| Additional tax for tax preferences   | 34,343                   | *83                       | 23,471                    | 1,435                         | 23,718                              | 9,676  | 672   | _                            | 9,33                                  |
| Oreign tax credit  | 87,555                   | 1,586                     | 255,707                   | 139,209                       | 1,531,309                           | 6,447,153  |   | 2.946                        | 118,16                                |
| S possessions tax credit  avestment credit   | 276,900                  | 323<br>28,915             | 2,020<br>321,799          | 1,256<br>222,350              | 637 483<br>712,720                  | 47,623<br>1,804,418  | 4,430<br>102,187                                    | 7,133<br>14,111              | 8,72<br>244,20                        |
| Vork incentive (WIN) credit  | 142                      | 349                       | 313                       | 1,218                         | 404                                 | 1,804,418  | 310   | 148                          | 64                                    |
| abs availet  | 17,677                   | 14,439                    | 5,754                     | 19,364                        | 13,484                              | 3,336  |   | 5,685                        | 14,59                                 |
| obs credit   |                          |                           |                           |                               |                                     |  |   |                              |                                       |
| ons cream<br>instributions to stockholders<br>- Cash and property except in own stock                  | 612,067                  | 105,113                   | 1 113,830                 | 957,901                       | 5,252,154                           | 10,918,962   | 387,173   | 128,463                      | 624,50                                |

Footnotes at end of table. See text for Explanation of Terms, and Description of the Sample and Limitations of the Data

### Table 2.2 - Balance Sheets and Income Statements, by Major Industry - Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

|  |                               |                                 |                                   | Major industry Manufacturing   |                                    |                                       |  |  |
|--|-------------------------------|---------------------------------|-----------------------------------|--------------------------------|------------------------------------|---------------------------------------|--|--|
| ltem.  |                               |                                 |                                   | Electrical                     |                                    | Transportation                        |  | Miscellaneous  |
| 7011   | Primary<br>metal<br>industnes | Fabricated<br>metal<br>products | Machinery<br>except<br>electrical | and<br>electronic<br>equipment | Motor<br>vehicles and<br>equipment | equipment<br>except motor<br>vehicles | instruments<br>and related<br>products | manufacturing<br>and<br>manufacturing<br>not allocable |
|  | (26)                          | (27)                            | (28)                              | (29)                           | (30)                               | (31)                                  | (32)                                   | (33)   |
| Number of anti-me, total   | 3,850                         | 34,956                          | 27,089                            | 14,120                         | 2,142                              | 2,697                                 | 7.614                                  | 12.40  |
| Number of returns, total   | 117,444,731                   | 68,991,194                      | 143,520,701                       | 126,600,158                    | 129,289,567                        | 48,991,719                            | 7,614<br>27,947,489                    | 13,49<br>20,207,37                                     |
| Cash   | 2,842,183                     | 3,314,808                       | 4,067,014                         | 4,630,390                      | 2,302,207                          | 3,970,532                             | 832,871                                | 954 993  |
| Notes and accounts receivable  Less Allowance for bad debts  | 25,139,907<br>330,137         | 16,585,329<br>332,732           | 37,721,130<br>747,625             | 35,154,425<br>826,092          | 63,744,721<br>723,327              | 8,539,816<br>120,662                  | 7,073,311<br>103,473                   | 5,218,780<br>125,52                                    |
| Inventories Investments in Government obligations  | 18,546,623                    | 16,865,254                      | 33,763,789                        | 25,097,077                     | 19,156,670                         | 13,946,283                            | 7,020,848                              | 5,335,850  |
| United States  | 212,010<br>309,348            | 239,877<br>42,460               | 1,279,240<br>175,182              | 782,025<br>116,536             | 2,465,258<br>343,453               | 42,130<br>307                         | 659,902<br>176,665                     | 44,66<br>38,80   |
| State and local Other current assets   | 5,403,034                     | 2,873,094                       | 9,131,410                         | 11,365,227                     | 1,877,953                          | 4,373,312                             | 1,395,797                              | 882,33   |
| Loans to stockholders Mortgage and real estate loans   | 115,465<br>139,903            | 253,483<br>85,024               | 381,690<br>126,237                | 317,597<br>139,806             | 190,957<br>169,695                 | 24,484<br>37,134                      | 56,122<br>42,592                       | 76,65<br>9.64  |
| Other investments  | 16,249,471<br>76,262,883      | 8,592,858<br>32,420,319         | 22,738,880<br>57,714,791          | 18,561,958<br>44,576,797       | 12,198,545<br>50,481,364           | 6,182,214<br>19,920,247               | 2,608,177<br>13,042,738                | 2,529,10<br>6,980,77                                   |
| Depreciable assets Less Accumulated depreciation   | 36,497,744                    | 14,797,775                      | 27,301,086                        | 20,363,867                     | 27,113,492                         | 9,962,904                             | 6,012,462                              | 2,968,92   |
| Depletable assets Less Accumulated depletion   | 823,357<br>278,580            | 162,010<br>10,733               | 221,190<br>25,928                 | 667,829<br>178,511             | *49,256<br>*5,262                  | *63,147<br>*15,221                    | 3,840<br>705                           | *11,52<br>32   |
| Land   | 1,075,918<br>799,284          | 917,327                         | 986,716<br>790,733                | 980,808<br>751,829             | 697,693<br>146,427                 | 591,615<br>122,312                    | 400,727<br>307,286                     | 288,48<br>333.90                                       |
| Intangible assets (amortizable) Less Accumulated amortization  | 240,695                       | 346,656<br>84,936               | 255,903                           | 215,034                        | 24,438                             | 29,664                                | 108,893                                | 63,69  |
| Other assets   | 6,872,498                     | 1,518,871                       | 2,753,242                         | 5,041,358                      | 3,331,886                          | 1,306,637                             | 552,146                                | 660,32   |
| Total liabilities  | 117,444,731<br>13,214,364     | 68,991,194<br>10,240,869        | <b>143,520,701</b><br>16,268,569  | 126,600,158<br>21,599,731      | 129,289,567<br>14,133,383          | <b>48,991,719</b><br>10,130,189       | <b>27,947,489</b><br>3,285,599         | <b>20,207,37</b><br>2,448,94                           |
| Mortgages, notes, and bonds payable in less than one year  | 11.649.058                    | 4,807,350                       | 10.325.181                        | 9.854.931                      | 29,969,605                         | 2,604,341                             | 1,459,780                              | 1,868,42   |
| Other current liabilities  | 12,138,090                    | 7,873,351                       | 18,965,279                        | 16,486,648                     | 11,683,057                         | 9,493,942                             | 3,575,437                              | 2,317,459  |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or                            | 516,270                       | 1,288,908                       | 4,398,980                         | 1,255,225                      | 680,627                            | 245,512                               | 313,026                                | 309.24   |
| more<br>Other liabilities  | 24,689,328<br>7,564,140       | 11,282,955<br>2,176,572         | 24,366,388<br>5,064,081           | 18,716,887<br>10,787,776       | 27,106,376<br>3,122,649            | 6,800,177<br>2,291,448                | 3,503,521<br>1,430,477                 | 3,728,528<br>607,279                                   |
| Capital stock  | 8,120,957                     | 3,999,947                       | 10,379,712                        | 5,787,086                      | 4,007,977                          | 3,489,529                             | 1,759,561                              | 1,334,53   |
| Paid-in or capital surplus Retained earnings, appropriated   | 10,483,756<br>752,125         | 6,370,508<br>230,515            | 14,780,114<br>6,157,060           | 12,367,270<br>462,820          | 6,933,787<br>950,428               | 3,237,064<br>*10,678                  | 3,222,744<br>128,855                   | 2,340,22<br>28,010                                     |
| Retained earnings, unapproprieted Less Cost of treasury stock  | 28,970,475<br>653,831         | 21,711,351<br>991,131           | 33,669,425<br>854,089             | 30,660,400<br>1,378,616        | 30,860,723<br>159,046              | 11,030,804<br>341,965                 | 9 431,258<br>162,770                   | 5,487,428<br>262,698                                   |
| Total receipts   | 148,298,739                   | 110,772,897                     | 161,346,222                       | 150,297,538                    | 162,432,520                        | 65,526,107                            | 38,516,898                             | 32,458,96  |
| Business receipts  | 144,306,708                   | 108,171,188                     | 149,191,859                       | 143,675,004                    | 154,991,598                        | 62,504,982                            | 36,867,546                             | 31,624,439   |
| Interest on Government obligations United States   | 33,572                        | 28,524                          | 129,524                           | 75,569                         | 253,516                            | 6,647                                 | 45,252                                 | 4.53   |
| State and local  | 14,210<br>1,526,899           | 4,624<br>531,592                | 44,953<br>2,409,774               | 181,291<br>2,004,419           | 42,288<br>3,099,385                | 1,337<br>799,697                      | 7,810<br>271,102                       | 1,298<br>238,033                                       |
| Rents<br>Royalties   | 249,820<br>107,369            | 136,918<br>125,687              | 2,686,340<br>2,186,316            | 776,710<br>626,492             | 568,715<br>177,802                 | 168,847<br>92,010                     | 61,285<br>177,025                      | 47,488<br>53,010                                       |
| Net short-term capital gain reduced by net long-term   |                               | 123,007                         | 2,180,310                         |                                | 177,002                            | 32,010                                |  |  |
| capital loss.  Net long-term capital gain reduced by net short-term                                    | 37,069                        | 4,824                           | 13,183                            | 27,230                         | 1,251                              | 1,122                                 | 1,387                                  | 7,07   |
| capital loss   | 477,817<br>193,187            | 263,479<br>118,018              | 420,562<br>227,162                | 393,357<br>142,568             | 105,647<br>87,427                  | 179,222<br>62,150                     | 40,251<br>43,450                       | 56,920<br>46,60  |
| Dividends received from domestic corporations  | 274,036                       | 131,327                         | 787,666                           | 799,370                        | 559,951                            | 578,908                               | 311,972                                | 57,600   |
| Dividends received from foreign corporations Other receipts  | 357,299<br>720,755            | 338,245<br>918,469              | 1,854,477<br>1,394,405            | 622,037<br>973,493             | 1,706,537<br>838,404               | 179,392<br>951,792                    | 332,198<br>357,620                     | 78,299<br>243,659                                      |
| Total deductiona   | 143,112,256                   | 104,397,282                     | 147,921,878                       | 141,916,515                    | 155,340,586                        | 63,874,318                            | 35,302,885                             | 30,983,598   |
| Cost of sales and operations  Compensation of officers   | 111,903,909<br>639,644        | 77,809,268<br>2,533,317         | 96,318,977<br>2,177,008           | 97,419,531<br>1,331,976        | 115,910,195<br>362,265             | 46,844,255<br>364,024                 | 22 231,774<br>477,310                  | 22,129,492<br>693,223                                  |
| Repairs  | 4,803,417<br>179,218          | 1,097,843<br>249,321            | 1,301,565<br>398,186              | 878,537<br>420,076             | 1,488,671<br>377,049               | 599,361<br>108,462                    | 512,907<br>64,093                      | 190,68<br>126,460                                      |
| Rent paid on business property   | 710,547                       | 920,904                         | 1,518,455                         | 1,358,167                      | 870,130                            | 456,853                               | 351 407                                | 292,33   |
| Taxes paid Interest paid   | 3,010,883<br>3,752,316        | 2,725,848<br>1,858,856          | 4,487,254<br>4,050,594            | 3,785,312<br>3,845,124         | 3,923,712<br>5,846,448             | 1,430,572<br>1,051,851                | 966,026<br>594,294                     | 796,49<br>701,46                                       |
| Contributions or giffs<br>Amortization   | 63,371<br>36,624              | 64,397<br>18,292                | 114,897<br>87,196                 | 76,973<br>39,263               | 42,079<br>15,104                   | 55,944<br>7,378                       | 31,553<br>21,121                       | 14,71  |
| Depreciation   | 4,610,987                     | 2,484,414                       | 5,545,440                         | 4,514,687                      | 5,426,995                          | 1,265,398                             | 1,039,383                              | 581,84   |
| Depletion<br>Advertising   | 823,321<br>368,216            | 21,991<br>745,733               | 34,892<br>1,102,690               | 105,511<br>1,776,987           | 4,462<br>1,139,693                 | 29,189<br>274,063                     | *1,762<br>795,904                      | 1,41<br>560,55   |
| Pension, profit-sharing, stock bonus, and annuity plans<br>Employee benefit programs                   | 2,587,493<br>1,725,156        | 1,204,442<br>1,067,924          | 2,498,670<br>2,142,410            | 2,068,749<br>2,079,095         | 2 741,103<br>4,232,445             | 1,460,108<br>714,863                  | 615,101<br>494,918                     | 218,47<br>284,44                                       |
| Net loss, noncapital assets  | 13,893                        | 23,226                          | 39,558                            | 23,986                         | 7,454                              | 13,619                                | 133,982                                | 9,35   |
| Other deductions  Total receipts less total deductions   | 7,883,261<br>5,186,483        | 11,571,504                      | 26,104,087                        | 22,192,540                     | 12,952,781<br>7,091,934            | 9,198,377                             | 6,971,352                              | 4,373,56   |
| Total receipts less total deductions Constructive taxable income from related foreign                  |                               | 6,375,615                       | 13,424,345                        | 8,381,023                      |                                    | 1.651,789                             | 3,214,013                              | 1 475,36   |
| corporations Net income (less deficit)   | 277, <b>4</b> 16<br>5,449,689 | 245,526<br>6,616,517            | 1,928,854<br>15,308,245           | 508,551<br>8,708,283           | 1,280,209<br>8,329,856             | 131,718<br>1,782,170                  | 411,711<br>3,617,914                   | 56,464<br>1,530,533                                    |
| Net income<br>Deficit  | 5,898,456<br>448,767          | 7,2 <b>4</b> 2,468<br>625,951   | 15,958,052<br>649,807             | 9,941,237<br>1,232,954         | 9,148,274<br>818,418               | 2,855,329<br>1,073,159                | 3,941,117<br>323,203                   | 1,837,41<br>306,879                                    |
| Income subject to tax  | 5,581,624                     | 6,785,587                       | 15,617,526                        | 9,391,774                      | 9,022,432                          | 2,498,694                             | 3,814,528                              | 1,724,76   |
| Income tax, total Normal tax, surtax, and elternative tax  | 2,522,280<br>2,459,293        | 2,879,082<br>2,858,547          | 7,012,176<br>6,958,426            | 4,201,613<br>4,169,617         | 4,139,387<br>4,118,938             | 1,120,186<br>1,108,290                | 1,728,369<br>1,721,675                 | 744,871<br>737,84                                      |
| Tax from recomputing prior-year investment credit Tex from recomputing prior-year work incentive (WIN) | 18,965                        | 19,589                          | 51,055                            | 22,296                         | 20,352                             | 9,867                                 | 6,421                                  | 6,936  |
| credit   |                               | 19                              | 1                                 | 1                              | (`)                                | 2                                     | (')                                    |  |
| Additional tax for tax preferences  Foreign tax credit   | 44,023<br>493,574             | 927<br>303,725                  | 2,695<br>2,215,971                | 9,698<br>733,072               | 98<br>1,455,818                    | 2,027,<br>158,173                     | 272<br>379,027                         | *96<br>73,124  |
| U.S possessions tax credit   | 1,199<br>487,471              | 25,115<br>308,145               | 26,935<br>582,5 <b>5</b> 4        | 247,145<br>474,816             | 4,986<br>460,972                   | 419<br>240,517                        | 67,011<br>113,828                      | 28,060<br>51,20  |
| Work incentive (WIN) credit  | 1,009                         | 1,330                           | 1,019                             | 1,775                          | 2,388                              | 937                                   | 511                                    | 84   |
| Jobs credit Distributions to stockholders  | 12,950                        | 61,359                          | 51,313                            | 51,364                         | 9,171                              | 12,274                                | 15,187                                 | 11,110   |
| Cash and property except in own stock  | 1,688,014                     | 1,090,812<br>75,332             | 3,586,791<br>97,564               | 2,766,525<br>176,058           | 2,886,126<br>38,192                | 877,318<br>139,512                    | 1,070,858<br>*27,319                   | 273,240<br>38,18                                       |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.2 - Balance Sheets and Income Statements, by Major Industry - Continued

|   |                           | Transportation a                     | nd nublic stilities            | Маю   | r industry — Contii      |                          | nealo and sated t                   | rodo                                     |                                     |
|---|---------------------------|--------------------------------------|--------------------------------|---|--------------------------|--------------------------|-------------------------------------|--|-------------------------------------|
|   | <del></del>               | mansportation a                      | ru public unities              |   | <del></del>              | Whol                     | esale end retail t<br>Wholesa       |  |                                     |
| Hem   | Total                     | Transpor<br>lation                   | Communi-<br>cation             | Electric,<br>gas, and<br>sanitary<br>services | Total                    | Total                    | Grocenes<br>end related<br>products | Machinery,<br>equipment,<br>and supplies | Miscellaneous<br>wholesale<br>trade |
|   | (34)                      | (35)                                 | (36)                           | (37)  | (38)                     | (39)                     | (40)                                | (41)                                     | (42)                                |
|   |                           |                                      |                                |   |                          |                          |                                     |  |                                     |
| Number of returns, total  | 103,770                   | 82,105                               | 9,069                          | 12,596  |                          | <b>26</b> 5,746          | 24,299                              | 56,108                                   | 185,33                              |
| Total assets  | 674,479,897               | 159,824,985                          | 180,387,458                    | 334,267,454                                   | 573,306,508              | 306,083,310              | 26,039,399                          |  |                                     |
| Cash .  | 9,487,437                 | 5,736,790                            | 1,393,952                      | 2,356,695                                     | 33,606,354               | 17,486,787               | 1,727,790                           | 3,110,305                                | 12,648,69                           |
| Notes and accounts receivable  Less Allowance for bad debts   | 56,165,141<br>829,924     | 23,194,946<br>297,0 <b>3</b> 6       | 12,375,651<br>259,154          | 20,594,544<br>273,734                         | 153,877,860<br>3,796,024 | 102,935,916<br>1,683,580 | 8,409,777<br>149,177                | 16,834,285<br>300,587                    | 77,691,85<br>1,233,81               |
| Inventories   | 25,594,576                | 5,379,684                            | 6,056,937                      | 14,157,955                                    | 177,252,484              | 87,011,950               | 7,380,689                           | 19,176,406                               | 60,454,85                           |
| Investments in Government obligations   | 4.067.045                 | 1 700 100                            | 1 241 410                      | 1 214 702                                     | 4 000 000                | 1.005.050                | 40.400                              | 440.000                                  | 200.05                              |
| United States State and local   | 4,267,315<br>438,842      | 1,708,193<br>414,432                 | 1,344,419<br>14,780            | 1,214,703<br>9,630                            | 1,688,096<br>419,962     | 1,025,653<br>182,388     | 48,160<br>*6,154                    | 110,838<br>10,821                        | 866,65<br>165,41                    |
| Other current assets  | 24,317,824                | 6,383,248                            | 3,500,228                      | 12,434,349                                    | 20,588,834               | 11,432,004               | 1,183,895                           | 1,378,980                                | 8,869,12                            |
| Loans to stockholders   | 949,661                   | 757,702                              | 97.656                         | 94,302  | 8,138,118                | 5,609,458                | 202,607                             | 275,806                                  | 5,131,04                            |
| Mortgage and real estate loans  | 2,075,080                 | 381,063<br>20,564,992                | 282,593<br>1 <b>5,</b> 798,643 | 1,411,424<br>18,298,033                       | 2,834,264<br>47,708,331  | 1,433,042<br>31,456,388  | 57,811                              | 40,040                                   | 1,335,19                            |
| Other investments Depreciable assets  | 54,661,668<br>635,045,371 | 127,014,662                          | 172,441,028                    | 335,589,681                                   | 169,822,837              | 63,864,946               | 1,391,218<br>8, <b>26</b> 8,031     | 4,151,059<br>10,696,351                  | 25,914,11<br>44,900,56              |
| Less Accumulated depreciation   | 160,901,541               | 43,005,208                           | 36,701,597                     | 81,194,736                                    | 68,255,056               | 26,715,523               | 3,567,581                           | 4,368,208                                |                                     |
| Depletable assets .   | 3,804,091                 | 446,699                              | 6,864                          | 3,350,527                                     | 1,098,468                | 862,557                  | *2,649                              | 63,732                                   | 796,17                              |
| Less Accumulated depletion  | 1,056,391                 | 105,039                              | 1,094                          | 950,258                                       | 308,475                  | 224,972                  | 752                                 | 26,172                                   | 198,04                              |
| Land Intangible assets (amortizable)  | 5,157,419<br>4,569,202    | 1,986,635<br>2,295,999               | 723,354<br>1,706,507           | 2,447,430<br>566,696                          | 11,908,640<br>3,528,301  | 4,164,952<br>1,116,564   | 375,294<br>182,501                  | 545,173<br>149,944                       | 3,244,48<br>784,12                  |
| Less Accumulated amortization   | 1,538,507                 | 911,282                              | 504,234                        | 122,991                                       | 1,134,553                | 365,912                  | 59,175                              | 37,944                                   | 268,79                              |
| Other assets  | 12,272,635                | 5,878,506                            | 2,110,923                      | 4,283,206                                     | 14,328,066               | 6,490,692                | 579,508                             | 1,447,160                                | 4,464,02                            |
| Total liabilities   | 674,479,897               | 159,824,985                          | 180,387,458                    | 334,267,454                                   | 573,306,508              | 306,083,310              | 26,039,399                          | 53,257,989                               | 226,785,92                          |
| Accounts payable  | 37,305,349                | 14,725,883                           | 6,008,898                      | 16,570,568                                    | 120,866,491              | 75,009,004               | 7,606,961                           | 9,902,022                                | 57,500,02                           |
| Mortgages, notes, and bonds payable in less than one<br>year  | 30,737.866                | 8,204,170                            | 7,587,504                      | 14,946,193                                    | 86,074,371               | 48,276,506               | 3.752.036                           | 10,249,035                               | 34,275,43                           |
| Other current liabilities   | 76,559,481                | 21,499,533                           | 23,080,360                     | 31,979,588                                    | 49,542,011               | 24,119,458               | 1,951,048                           | 3,958,476                                | 18,209,93                           |
| Loans from stockholders   | 3,036,512                 | 1,978,188                            | 596,478                        | 461,846                                       | 17,773,130               | 8,001,764                | 719,949                             |  | 5,889,18                            |
| Mortgages, notes, and bonds payable in one year or<br>more  | 223,921,235               | 47,266,344                           | 55,385,868                     | 121,269,023                                   | 88,195,310               | 38.332.873               | 3,557,803                           | £ 000 070                                | 20 000 00                           |
| Other liabilities   | 38,776,647                | 10,193,131                           | 9,291,684                      | 19,291,833                                    | 14,281,866               | 5,163,407                | 642,977                             | 5,892,078<br>948,689                     | 28,882,99<br>3,571,74               |
| Capital stock   | 98,895,875                | 12,034,719                           | 21,290,164                     | 65,570,992                                    | 36,116,859               | 17,818,660               | 1,447,289                           | 2,698,285                                | 13,673,08                           |
| Paid-in or capital surplus  | 64,215,753                | 16,629,548                           | 22,566,019                     | 25,020,186                                    | 25,274,988               | 12,603,912               | 980,909                             | 1,836,981                                | 9,786,02                            |
| Retained earnings, appropriated Retained earnings, unappropriated                                       | 1,590,878<br>100,972,647  | 542,461<br>27,648,818                | 206,282<br>34,759,376          | 842,134<br>38,564,453                         | 2,310,277<br>139,099,143 | 1,458,343<br>78,299,883  | 169,034<br>5,452,150                | 166,796                                  | 1,122,51<br>56,074,69               |
| Less Cost of treasury stock   | 1,532,346                 | 897,810                              | 385,174                        | 249,362                                       | 6,227,937                | 3,000,500                | 240,755                             | 16,773,041<br>560,039                    | 2,199,70                            |
| Total receipts  | 445,978,021               | 181,339,436                          | 91,883,942                     | 172,754,644                                   |                          | 970,684,572              | 143,610,263                         | 111,028,686                              | 1                                   |
| Business receipts   | 432,328,292               | 173,907,668                          | 89,903,885                     | 168,516,739                                   | 1 1 1                    | 956,130,361              | 142,283,783                         | 108,067,237                              | 705,779,34                          |
| Interest on Government obligations  |                           |                                      | _                              |   |                          |                          |                                     |  |                                     |
| United States<br>State and local  | 267,560,<br>22,043        | 124,195<br>16,126                    | 40,111<br>2,440                | 103,254<br>3,477                              | 201,679<br>107,431       | 130,512<br>25,007        | 8,866<br>1,084                      | 13,199                                   | 108,44<br>21,27                     |
| Other interest  | 3,766,870                 | 1,572,702                            | 433,830                        | 1,760,338                                     | 7,938,308                | 4,121,825                | 249,951                             | 2,653<br>824,225                         | 3,047,646                           |
| Rents   | 2,502,442                 | 1,496,623                            | 555,589                        | 450,230                                       | 4,031,522                | 1,427,690                | 160,731                             | 544,955                                  | 722,00                              |
| Royafties   | 240,151                   | 123,591                              | 65,636                         | 50,924  | 372,360                  | 184,480                  | 15,473                              | 38,577                                   | 130,42                              |
| Net short-term capital gain reduced by net long-term<br>capital loss                                    | 96,958                    | 18,262                               | 75,412                         | 3,285   | 79,879                   | 60,808                   | 5,013                               | 10,052                                   | 45,74                               |
| Net long-term capital gain reduced by net short-term  | 30,336                    | 16,202                               | 75,412                         | 3,263   | /9,8/9                   | 50,606                   | 5,013                               | 10,052                                   | 45,74,                              |
| capital loss  | 1,276,564                 | 894,896                              | 192,387                        | 189,281                                       | 1,613,257                | 829,875                  | 38,989                              | 115,649                                  | 675,23                              |
| Net gain, noncapital assets Dividends received from domestic corporations                               | 1,039,131<br>314,885      | 812,872<br>103,251                   | 79,606<br>118,722              | 146,653<br>92,912                             | 1,012,390<br>1,128,074   | 532,128<br>751,594       | 39,826<br>24,050                    | 129,720                                  | 362,583<br>661,349                  |
| Dividends received from foreign corporations  | 153,920                   | 76,486                               | 35,227                         | 42,207  | 367,448                  | 240,949                  | 4,439                               | 66,198<br>11,828                         | 224,68                              |
| Other receipts  | 3,969,204                 | 2,192,764                            | 381,096                        | 1,395,344                                     |                          | 6,249,342                | 778,057                             | 1,204,392                                | 4,266,89                            |
| Total deductions  | 427,793,660               | 176,926,763                          | 84,744,197                     | 166,122,700                                   | 1,713,706,759            | 946,077,911              | 142,323,038                         | 105,161,109                              | 698,593,76                          |
| Cost of sales and operations  | 282,924,553               | 123,957,325                          | 41,754,198                     | 117,213,030                                   | 1,364,156,032            | 815,073,933              | 125,679,408                         | 81,331,512                               | 608,063,013                         |
| Compensation of officers Repairs  | 3,293,332<br>856,510      | 2,313,403<br>388,176                 | 455,034<br>113,716             | 524,895                                       | 26,014,896               | 13,060,366               | 1,358,568<br>382,397                | 2,661,738                                | 9,040,06                            |
| Bad debts   | 1,435,674                 | 341,498                              | 704,426                        | 354,618<br>389,749                            | 5,837,083<br>3,684,770   | 2,135,582<br>2,152,718   | 191,356                             | 329,527<br>337,861                       | 1,423,65<br>1,623,50                |
| Rent paid on business property  | 8,121,215                 | 6,177,942                            | 1,238,501                      | 704,772                                       | 21,018,083               | 4,893,819                | 713,383                             | 800,319                                  |                                     |
| Taxes paid  | 21,581,221                | 6,341,458                            | 5,783,927                      | 9,455,836                                     |                          | 9,019,878                | 903,906                             |  | 6,848,95                            |
| Interest paid Contributions or gifts  | 21,557,681<br>188,554     | 4,664,662<br>43,777                  | 5,004,173<br>87,067            | 11,888,846<br>57,710                          |                          | 9,848,319                | 793,588                             |  |                                     |
| Amortization  | 276,439                   | 72,092                               | 39,131                         | 165,217                                       | 367,081<br>209,859       | 175,974<br>113,253       | 14,285<br>3,354                     | 30,586<br>5,928                          | 131,10<br>103,97                    |
| Depreciation  | 33,316,414                | 8,472,656                            | 12,461,063                     | 12,382,695                                    | 15,975,729               | 6,340,405                | 809,526                             |  |                                     |
| Depletion   | 367,521                   | 94,433                               | 1,203                          | 271,865                                       | 119,227                  | 96,532                   | *1,191                              | 16,407                                   | 78,93                               |
| Advertising Pension, profit-sharing stock bonus and annuity plans                                       | 1,515 820<br>7,352,759    | 803,3 <b>60</b><br>2,105,94 <b>0</b> | 564,660<br>3,639,352           | 147,800                                       | 14,832,262               | 3,402,255                | 320,922<br>314,450                  | 528,143                                  | 2,553,19                            |
| Employee benefit programs   | 4,139,925                 | 1,853,559                            | 1,526,255                      | 1,607,467<br>760,110                          | 5,012,946<br>4,242,380   | 2,588,796<br>1,688,453   | 278,860                             | 499,277<br>321,974                       | 1,775,06<br>1,087,61                |
| Net loss, noncapital assets   | 148,940                   | 44,211                               | 22,977                         | 81,751  | 401,971                  | 247,359                  | 11,566                              | 19,674                                   | 216,11                              |
| Other deductions  | 40,717,102                | 19,252,271                           | 11,348,513                     | 10,116,318                                    |                          | 75,240,270               | 10,546,277                          | 13,805,254                               | 50,888,73                           |
| Total receipts less total deductions  | 18,184,361                | 4,412,673                            | 7,139,745                      | 6,631,943                                     | 39,002,174               | 24,606,661               | 1,287,225                           | 5,867,577                                | 17,451,85                           |
| corporations  | 193,283                   | 92,057                               | 52,800                         | 48,427  | 1,286,643                | 1,171,382                | 2,029                               | 10,205                                   | 1,159,14                            |
| Net income (less deficit)   | 18,355,601                | 4,468,603                            | 7,190,105                      | 6,676,893                                     | 40,181,385               | 25,753,036               | 1,288,170                           | 5,875,129                                | 18,589,73                           |
| Net income<br>Deficit   | 21,907,705<br>3,552,104   | 6,803,690<br>2,315,087               | 7,391,739<br>201,634           | 7,712,276<br>1,035,383                        | 48,189,112<br>8,007,727  | 29,450,622<br>3,697,586  | 1,715,053<br>426,883                | 6,373,164<br>498,035                     |                                     |
| Income subject to tax   | 20,734,781                | 6,042,687                            | 7,112,503                      | 7,579,591                                     | 34,697,843               | 18,620,507               | 1,369,066                           | 3,083,673                                | 2,772,66<br>14,167,76               |
| Income tax, total   | 9,252,511                 | 2,500,538                            | 3,301,557                      | 3,450,415                                     | 13,419,871               | 7,298,553                | 527,839                             | 1,142,360                                | 5,628,35                            |
| Normal tax, surfax, and alternative tax   | 9,070,880                 | 2,449,929                            | 3,204 159                      | 3,416,793                                     | 13,293,128               | 7,235,232                | 523,823                             | 1,122,129                                | 5,589,28                            |
| Tax from recomputing prior-year investment credit  Tax from recomputing prior-year work incentive (WIN) | 150,233                   | 28,024                               | 96,781                         | 25,428  | 108,708                  | 52,578                   | 3,897                               | 19,556                                   | 29,12                               |
| credit  | *126                      | *126                                 | _                              | _   | 7,561                    | *3,174                   | _                                   | •2                                       | *3,17                               |
| Additional tax for tax preferences  | 31,272                    | 22,459                               | *618                           | 8,195   | 10,474                   | 7,569                    | 119                                 | 672                                      | 6,77                                |
| Foreign tax credit  | 315,096                   | 126,811                              | 49,735                         | 138,550                                       | 891,394                  | 763,182                  | 950                                 | 12,853                                   | 749,37                              |
| U.S. possessions tax credit<br>Investment credit  | 33,377<br>4,055,857       | 301<br>882,719                       | 33,076<br>1,732,352            | 1,440,786                                     | 78,141<br>1,328,438      | 73,370<br>594,219        | 331<br>68,077                       | 143<br>117,205                           | 72,89<br>408,93                     |
| Work incentive (WIN) credit   | 851                       | 620                                  | 170                            | 61  | 3,575                    | 924                      | 87                                  | 184                                      | 408,93                              |
| Jobs credit   | 43,203                    | 33,141                               | 6,463                          | 3,599   |                          | 137,896                  | 16,756                              | 37,568                                   |                                     |
| Distributions to stockholders  Cash and property except in own stock                                    | 15,264,900                | 1,547,515                            | 4,937,975                      | 9770 ***                                      | 9 000 70-                | E 005 000                | 00000                               | 4 700 0=0                                | 20125-                              |
|   | 13,204,900                | 1,547,515                            | 4,937,975<br>19,152            | 8,779,410<br>135,769                          | 8,828,705<br>408,758     | 5,905,980<br>186,931     | 262,346<br>17,185                   | 1,733,076                                | 3,910,55                            |

Footbode at and of table. See text for Explanation of Terms, and Description of the Sample and Limitations of the Data."

Table 2.2 — Balance Sheets and Income Statements, by Major Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   |                                  |   |                                  |                         | Major industry -                                 | - Continued                  |  |                            |                                   |   |
|---|----------------------------------|---|----------------------------------|-------------------------|--|------------------------------|--|----------------------------|-----------------------------------|---|
|   |                                  |   |                                  | Whole                   |  | trade — Continue             | d  |                            |                                   |   |
|   |                                  | 0.14  |                                  |                         | Retail trade                                     |                              |  |                            |                                   | Wholesale                               |
| ltern   | Total                            | Building<br>materials,<br>garden<br>supplies,<br>and mobile<br>home dealers | General<br>merchandise<br>stores | Food stores             | Automotive<br>dealers and<br>service<br>stations | Apparel and accessory stores | Furniture<br>and home<br>furnishings<br>stores | Eating and drinking places | Miscellaneous<br>retail<br>stores | and<br>retail trade<br>not<br>allocable |
|   | (43)                             | (44)  | (45)                             | (46)                    | [47]   | (48)                         | (49)   | (50)                       | (51)                              | (52)                                    |
| Number of returns, total  | 505,440<br>266,714,400           |   | 8,297<br>69,699,691              | 37,663<br>31,070,916    | 82,834<br>51,697,569                             | 44,422<br>13,455,770         | 41,284<br>12,975,459                           | 108,462<br>26,590,123      |                                   | 1,41<br>508,79                          |
| Cesh  | 16,099,645<br>50,795,781         | 1,310,126<br>4,431,718  | 1,821,316<br>23,677,809          | 2,320,189<br>1,813,213  | 3,134,104<br>6,905,473                           | 1,250,881<br>2,082,598       | 1,020,617<br>3,354,617                         | 1,934,098<br>1,440,682     | 3,308,316<br>7,089,671            | 19,92<br>145,16                         |
| Notes and accounts receivable Less Allowance for bad debts Inventories  | 2,109,538<br>90,072,369          | 127,186<br>7,111,044  | 1,323,216<br>17,847,643          | 19,255<br>9,664,672     | 166,201<br>27,282,240                            | 94,914                       | 123,661<br>5,476,970                           | 26,746<br>1,381.605        | 228,359                           | 2.90<br>168.16                          |
| Investments in Government obligations United States   | 661,442                          | *8,727<br>*362  | 66,282                           | 284,624<br>47,546       | 52,072<br>21,979                                 |                              | *19,972<br>*15,913                             | 48,370<br>*15,533          |                                   | *1.00                                   |
| State and local Other current assets  | 237,575<br>9,121,386             | 448,465   | 101,996<br>1,763,364             | 1,185,137               | 1,690,288  |                              | 396,003  | 976,198                    | 2,022,743                         | 35,44                                   |
| Loans to stockholders   | 2,521,879<br>1,400,229           | 127,150<br>112,246  | 207,820<br>689,049               | 140,851<br>59,597       | 408,867<br>191,355                               | 414,271<br>52,959            | 186,915<br>14,547                              | 524,825<br>176,540         | 511,179<br>103,935                | *6,74<br>*99                            |
| Other investments   | 16,237,082                       | 998,088   | 5,269,187                        | 2,019,355               | 1,243,839  | 707,867                      | 431,656  | 3,239,733                  | 2 327,358                         | 14,86                                   |
| Depreciable assets  Less Accumulated depreciation   | 105,764,078<br>41,432,096        | 5,695,301<br>2,597,567  | 24,506,341<br>9,100,952          | 19,648,777<br>7,993,081 | 14,081,500<br>5,683,223                          |                              | 2,875,395<br>1,179,166                         | 19,449,167<br>6 495,970    | 15,441,572<br>6,615,005           | 193,8<br>107,4                          |
| Depletable assets   | 235,912                          | *12,610   | *2,956                           | *2,301                  | 31,625   | 113,436                      | *5,812   | *14,403                    |                                   | -                                       |
| Less Accumulated depletion  | 83,503<br>7,739,617              | 1,071<br>608,483  | *1,481<br>1,590,416              | °255<br>943,230         | 11,663<br>1,454,490                              | *4,999<br>156,287            | *1,435<br>230,244                              | *3,813<br>1,910,095        |                                   | •4.0                                    |
| Intangible assets (amortizable)   | 2,403,661                        | 157,592<br>44,502   | 159,770<br>38,547                | 276,534<br>85,767       | 117,628<br>39,630                                | 161,959                      | 27,410<br>9,833                                | 847,550<br>294,620         |                                   | *8.0°                                   |
| Less: Accumulated emortization Other assets   | 767,072<br>7,815,954             | 295,198   | 2,459,938                        | 763,248                 | 982,825  |                              | 233 484  | 1 452,472                  |                                   | 21 4                                    |
| Total liabilities   | 266,714,400                      |   | 69,699,691                       | 31,070,916              |  |                              | 12,975,459                                     |                            |                                   | 508.79                                  |
| Accounts payable  Mortgages, notes, and bonds payable in less than one  | 45,687,011                       | 2,804,483   | 14,502,222                       | 6,743,534               | 5,272,464  | 2,446,121                    | 2,575,030                                      | 2,536,545                  | 8,806,611                         | 170,47                                  |
| year  | 37,716,201                       |   | 5,068,450                        | 1,274,568               |  | 819,120<br>1,273,853         | 1,443,513<br>1,300,368                         |                            | 3,553,536<br>3,860,865            | 61,66<br>49,41                          |
| Other current liabilities  Loans from stockholders  | 25,373,143<br>9,741,696          |   | 8,611,991<br>825,230             | 3,248,091<br>652,670    | 3,681,405<br>1,607,501                           | 532,719                      | 664.531  | 1,942,380                  |                                   |   |
| Mortgages, notes, and bonds payable in one year or more   | 49,789,846                       | 2,889,241   | 13,724,490                       | 7,233,199               | 6,285,286  | 1,960,702                    | 1,809,866                                      | 8,461,043                  | 7,426,018                         | 72,59                                   |
| Other liabilities   | 9,085,937                        | 582,445   | 2,588,964                        | 808,809                 | 775,851  | 263,326                      | 485,515  | 2,555,555                  | 1,025,472                         | *32,5                                   |
| Cepital stock Paid-in or capital surplus  | 18,242,937<br>12,648,636         |   | 3,206,199<br>3,401,512           | 1,795,769<br>1,986,343  | 3,834,857<br>1,019,060                           |                              | 1,127,906<br>639,839                           |                            |                                   | 55,26                                   |
| Retained earnings, appropriated   | 851,677                          | 43,435  | 286,850                          | 43,356                  | 134,161  | 43,210                       | 134,209  | 54,626                     | 111,829                           | 2                                       |
| Retained earnings, unappropriated  Less: Cost of treasury stock   | 60,790,557<br>3,213,240          | 5,297,657<br>314,104  | 17,960,400<br>476,616            | 7,622,931<br>338,355    | 8,379,028<br>542,695                             |                              | 3,034,765<br>240,082                           |                            |                                   |   |
| Total receipts  | l .                              | 1   | 124,476,749                      | 169,064,537             |  |                              | 30,494,511                                     | 56,880,119                 | 108,975,333                       | 2,119,7                                 |
| Business receipts   | 755,696,140                      | 44,341,435  | 111,309,337                      | 167,426,552             | 209,957,842                                      | 30,766,347                   | 29,859,383                                     | 54,909,729                 | 107,125,515                       | 2,102,72                                |
| Interest on Government obligations United States  | 71,110                           |   | 7,651                            | 24,876                  |  |                              | 971  | 8,780                      |                                   |   |
| State and local   | 82,424<br>3,813,213              | 200,747   | 1,173<br>1,573,365               | 71,138<br>220,693       |  | 1,179<br>142,266             | *5,857<br>189,435                              | 1,196<br>214 909           |                                   | 3.2                                     |
| Hents   | 2,600,721                        | 150,851   | 598,578                          | 294,895                 | 444,774  | 107,851                      | 75,448   | 680,477                    | 247,847                           | 1 13,1                                  |
| Royalties  Net short-term capital gain reduced by net long-term   | 187,880                          | 2,994   | 4,190                            | 13,126                  | 14,180   | 4,496                        | *1,119   | 129,002                    | 10,714                            |   |
| capital loss  | 19,071                           | 1,680   | *985                             | 1,398                   | 5,606  | *3,677                       | *286   | 1,512                      | 3,925                             | -                                       |
| capital loss  | 782,940                          |   | 182,842                          | 73,744                  |  |                              | 10,323   |                            |                                   |   |
| Net gain, noncapital assets  Dividends received from domestic corporations  | 477,596<br>376,472               |   | 30,010<br>246,732                | 43,411<br>22,262        | 106,225<br>24,372                                |                              | 11,070<br>6,658                                |                            |                                   |   |
| Dividends received from foreign corporations  | 126,499                          | *572  | 84,726                           | 24,359                  | 1,931  | *638                         | 4  | *26                        | 14.243                            |   |
| Other receipts  Total daductions  | 15,670,537<br><b>765,519,148</b> | 404,130<br>43,836,732   | 1                                | 848,083<br>166,794,498  |  |                              | 333,955<br><b>29,679,410</b>                   |                            | 1                                 |   |
| Cost of sales and operations  | 547,274,267                      | 32,370,433  | 72,283,642                       | 130,512,372             | 178,066,222                                      | 18,239,057                   | 18,806,309                                     | 23,700,943                 | 73,295,286                        | 1,807 8                                 |
| Compensation of officers  | 12,931,258                       | 1,252,300<br>196,865  | 413,290<br>611,862               | 1,167,134<br>891,739    |  |                              | 1 212,090<br>129,980                           | 1,803,758<br>735,887       |                                   | 23.2                                    |
| Bad debts   | 1,529,937                        | 193,124   | 474,915                          | 81,113                  | 260,494  | 81,504                       | 135,671  | 53,478                     | 249,636                           | 2.1                                     |
| Rent paid on business property Taxes paid   | 16,078,856<br>13,416,367         |   | 2,804,223<br>2,608,055           | 2,318,555<br>2,182,879  |  |                              | 976,788<br>605,874                             |                            |                                   | 45.40<br>22.7                           |
| Interest paid   | 10,093,060                       | 639,168   | 2,878,438                        | 623,249                 | 3,187,215  | 335,495                      | 399,955  | 942,461                    | 1,087,078                         | 18,3                                    |
| Contributions or gifts. Amortization  | 190,936<br>95,724                | 2,305   | 11,430                           | 22,705<br>11,249        | 6,748  | 3,587                        | 10,006<br>1,746                                | 32,693                     | 25 967                            | *8                                      |
| Depreciation  | 9,620,396                        |   | l .                              | 1                       |  |                              | 280,596  | 1,748,092                  |                                   |   |
| Depletion Advertising   | 22,695<br>11,423,865             | 482,039   | 2,970,079                        |                         | 1,354<br>1,621,841                               | 679,231                      | 1,133,581                                      | 1,147 681                  | 1,712,580                         | 6.14                                    |
| Pension, profit-sharing, stock bonus, and annuity plans<br>Employee benefit programs  | 2,421,867<br>2,551,019           |   | 642,251<br>482,077               | 629,382<br>801,289      | 256,295<br>468,599                               | 140,298                      | 98,995<br>82,065                               |                            |                                   |   |
| Not loce pencapital accets  | 154,458                          | 2,609   | 4,145                            | 30,664                  | 14,735   | 8,205                        | 13,548   | 44,460                     | 36,089                            | *15                                     |
| Other deductions  Total receipts less total deductions  Constructive taxable income from related foreign                          | 134,017,877                      | 1   | 1                                | 24,184,835<br>2,270,039 | 1  | 1                            | 5,792,206<br>815,101                           | 19,757,798                 | 1                                 | )                                       |
| Constructive taxable income from related foreign  |                                  |   |                                  |                         | }  |                              | 010,101  |                            |                                   |   |
| corporations  | . 115,260<br>14,418,291          |   | 86,115<br>3,283,779              |                         |  | 992,482                      | 809,244  | 1,402,646                  |                                   | 10,0                                    |
| Net income  | 18,712,256<br>4,293,965          | 1,605,009   |                                  | 2,638,663               | 2,534,897  | 1,378,691                    | 1,087,508<br>278,264                           | 2.244 269                  | 3,710 451                         | 26,2                                    |
| Net income (less deficit)  Net income  Deficit  Income subject to tax  Income tax, total  Normal tax, surtax, and alternative tax | 16,061,028                       | 1,374,441   | 3,203,713                        | 2,404,357               | 2,175,200  | 1,205,812                    | 896,235  | 1,697,810                  | 3,103 456                         | 16,3                                    |
| Income tax, total  Normal tax, surtax, and alternative tax  | 6,114,457                        |   |                                  |                         |  |                              | 298,577<br>297,239                             |                            |                                   |   |
| Tax from recomputing prior-year investment credit   | 56,046                           |   |                                  |                         |  |                              | 1,160  |                            |                                   |   |
| Tax from recomputing pnor-year work incentive (WIN)<br>credit   | 4,387                            | . 26  | *1,367                           | 12 422                  | . *565   |                              | _  |                            |                                   |   |
| Additional tax for tax preferences  | 2,904                            | *40   | 466                              | 466                     | 489  | •33                          | ĺ  |                            | 111                               |   |
| Foreign tax credit U.S. possessions tax credit  | 128.212                          |   | 83,845<br>1,282                  | 23,724<br>3,070         |  | *116<br>262                  | 89   | 6,129                      |                                   |   |
| Investment credit   | 732,893                          | 35,439  | 182,427                          | 167,401                 | 78,464   | 21,993                       | 17,649   | 109,569                    | 119,951                           | 1,3                                     |
| Work incentive (WIN) credit<br>Jobs credit  | 2,652<br>221,346                 |   |                                  | 377<br>36,679           | 309  |                              | 23<br>12,113                                   |                            |                                   |   |
| Distributions to stockholders Cash and property except in own stock.  | 2,919,230                        | 107,851   | 1 004 000                        |                         |  | 209,328                      | 46,748   | 316,300                    | 395.77                            | *34                                     |
| Cash and property except in own stock.  Corporation's own stock   | 2,919,230                        |   |                                  | 404,780<br>69,746       |  |                              | 32,004   |                            |                                   |   |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.2 — Balance Sheets and Income Statements, by Major Industry — Continued

|  |                             |                             |   |   | y — Continued                |   |                          |   |
|--|-----------------------------|-----------------------------|---|---|------------------------------|---|--------------------------|---|
|  |                             |                             |   | Finance, insurance                                | e, and reel estate           |   |                          |   |
| ttem .   | Total                       | 8anking                     | Credit<br>agencies<br>other then<br>banks | Security,<br>commodity<br>brokers and<br>services | Insurence                    | Insurence<br>egents,<br>brokers, and<br>service | Reat estate              | Holding and<br>other<br>investment<br>companies,<br>except bank<br>holding<br>companies |
|  | (53)                        | (54)                        | (55)                                      | (56)  | (57)                         | (58)  | (59)                     | (60)  |
| Alumbar of returns total   | 474.000                     | 40.045                      | 50.005                                    | 0.740   |                              |   |                          |   |
| Number of returns, total   | 471,222<br>3,626,872,420    | 13,645<br>1,903,716,361     | 53,825<br>699,820,816                     | 6,743<br>70,088,356                               |                              | 45,082<br>13,982,598                            | 294,104<br>120,461,347   | 49,81<br>162,070,82   |
| Cash   | 338,472.797                 | 285,297,516                 | 17,102,625                                | 4,110,795   | 8,228,382                    | 2,566,042                                       | 7,322,848                | 13,844,58   |
| Notes and accounts receivable<br>Less Allowance for bad debts  | 1,151,109,545<br>30,473,554 | 1,001,031,151<br>11,255,921 | 76,902,283<br>18,121,587                  | 31,318,128<br>48,676                              |                              | 4,930,432<br>156,714                            | 11,286,236<br>482,893    | 8,302,75<br>135,24  |
| Inventories  | 5,665,968                   | 94,593                      | 1,265,646                                 | 36,194  |                              | 11,176  | 3,046,616                | 383,26  |
| Investments in Government obligations United States  | 206,535,440                 | 140,686,255                 | 21,493,531                                | 3,457,631   | 33,716,284                   | 255,413   | 531,689                  | 6.394.63  |
| State and local  | 192,543,137                 | 119,711,896                 | 2,755,226                                 | 529,274   | 65,502,668                   | 113,037   | 303,932                  | 3,627,10  |
| Other current assets Loans to stockholders   | 112,577,556<br>5,899,701    | 30,449,731<br>1,546,493     | 10,629,880<br>1,489,661                   | 24,108,024<br>39,985                              | 26,438,817<br>154,081        | 626,544<br>193,838                              | 14,499,785               | 5,824,77  |
| Mortgage and real estate loans   | 828,362,070                 | 155,068,718                 | 541,647,629                               | 94,283  | 120,061,040                  | 72,684  | 1,650,835<br>6,550,860   | 824,80<br>4,866,85  |
| Other investments Depreciable assets   | 609,751,059<br>131,789,678  | 101,985,318<br>34,567,826   | 28,348,285<br>13,222,495                  | 4,542,288<br>1,070,442                            | 350,458,686<br>11,524,078    | 3,002,111<br>1,823,762                          | 11,515,859<br>63,984,485 | 109,898,513<br>5,596,59   |
| Less Accumulated depreciation  | 41,265,731                  | 8,796,712                   | 4,129,076                                 | 402,322   | 2,554,388                    | 692,127   | 23,354,769               | 1,336,33  |
| Depletable assets  | 1,013,764                   | 8,629                       | 72,984                                    | 52,709  | 2,232                        | *163  | 655,544                  | 221,50  |
| Less Accumulated depletion Land .  | 288,885<br>28,430,744       | 2,032<br>3,060,547          | 7,452<br>3,008,362                        | 27,263<br>54,030                                  | 2,095<br>809,149             | 38<br>131,689                                   | 154,619<br>18,937,812    | 95,389<br>2,429,159   |
| Intangible assets (amortizable) Less Accumulated amortization  | 2,136,187<br>631,332        | 480,445<br>84,939           | 292,402<br>100,643                        | 42,542<br>13,830                                  | 170,523                      | 346,502   | 604,565                  | 199,20  |
| Other assets   | 85,244,278                  | 49,866,848                  | 3,948,565                                 | 1,124,124   | 42,014<br>24,370,146         | 111,197<br>869,281                              | 222,579<br>3,785,141     | 56,130<br>1,280,170   |
| Total Habilities   | 3,626,872,420               | 1,903,716,361               | 699,820,816                               | 70,088,356  | 856,732,114                  | 13,982,598                                      | 120,461,347              | 162,070,82  |
| Accounts payable   | 65,049,999                  | 4,823,952                   | 5,835,102                                 | 26,353,258  | 14,546,848                   | 5,442,329                                       | 4,557,083                | 3,491,428   |
| Mortgages, notes, and bonds payable in less than one<br>year   | 169,137,016                 | 52,088,385                  | 78,410,014                                | 12,246,381  | 6,346,397                    | 675,776   | 15,171,163               | 4,198,900   |
| Other current liabilities  | 2,234,033,490               | 1,619,691,784               | 472,753,825                               | 21,748,875  | 107,320,410                  | 1,404,512                                       | 6,616,011                | 4,498,073   |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or                            | 17,110,456                  | 5,036,391                   | 1,985,269                                 | 234,161   | 1,459,349                    | 318,658   | 6,593,410                | 1,483,218   |
| more   | 208,303,187                 | 38,978,918                  | 90,860,026                                | 2,354,984   | 10,397,530                   | 1,188,513                                       | 53,425,453               | 11,097,764  |
| Other liabilities Capital stock  | 491,739,752<br>100,643,138  | 51,667,772<br>24,137,681    | 13,930,687<br>8,512,159                   | 1,641,856<br>798,414                              | 414,323,859<br>6,276,370     | 396,553<br>814,933                              | 5,832,586                | 3,946,439   |
| Paid-in or capital surplus   | 168,994,528                 | 40,719,349                  | 7,447,901                                 | 1,992,536   |                              | 778,324   | 10,636,029<br>10,394,936 | 49,467,553<br>89,396,248  |
| Retained earnings, appropriated Retained earnings, unappropriated                                      | 27,181,456<br>163,034,161   | 4,520,570<br>62,700,595     | 4,778,017<br>15,720,550                   | 51,378<br>2,838,510                               | 15,055,354<br>63,466,783     | 61,044<br>3,164,532                             | 436,834                  | 2,278,260   |
| Less Cost of treasury stock  | 18,354,763                  | 649,036                     | 412,734                                   | 171,997   | 726,019                      | 262,575   | 8,200,065<br>1,402,221   | 6,943,126<br>14,730,181   |
| Total receipte   | 561,106,822                 | 172,220,355                 | 69,742,445                                | 13,954,140  | 226,335,472                  | 14, 194, 448                                    | 45,724,025               | 18,935,936  |
| Business receipts Interest on Government obligations   | 255,128,441                 | 17,144,458                  | 10,792,881                                | 5,911,725   | 176,616,309                  | 13,540,068                                      | 27,047,489               | 4,075,510   |
| United States  | 17,677,654                  | 11,496,761                  | 2,390,515                                 | 663,598   | 2,314,162                    | 26,711  | 71,309                   | 714.599   |
| State and local Other interest   | 10,170,871<br>222,909,192   | 6,390,722<br>128,983,219    | 144,603<br>53,621,188                     | 67,531  | 3,242,920                    | 15,091  | 53,523                   | 256,480   |
| Rents  | 15,192,613                  | 1,966,213                   | 559,237                                   | 2,551,509<br>36,888                               | 29,472,807<br>2,943,122      | 296,014<br>51,966                               | 1,898,124<br>8,935,065   | 6,086,331<br>700,122  |
| Royalties  | 504,104                     | 20,257                      | 14,245                                    | 3,442   | 50,735                       | *3,059  | 98,393                   | 313,973   |
| Net short-term capital gain reduced by net long-term capital loss                                      | 650,117                     | 39,246                      | 35,712                                    | 115,413   | 80,103                       | 1,403   | 61,237                   | 317,002   |
| Net long-term capital gain reduced by net short-term   |                             | 1                           |   |   |                              |   |                          |   |
| capital loss Net gain, noncapital assets   | 4,945,502<br>8,983,161      | 550,714<br>369,929          | 382,910<br>298,008                        | 102,713<br>3,896,712                              | 421,560<br>93,095            | 34,526<br>10,782                                | 1,343,007<br>4,223,638   | 2,110,074<br>90,997   |
| Dividends received from domestic corporations  | 7,792,150                   | 518,369                     | 89,043                                    | 95,969  | 3,833,749                    | 48,704  | 140,686                  | 3,065,629   |
| Dividends received from foreign corporations Other receipts  | 486,780<br>16,666,236       | 181,331<br>4,559,136        | 50,891<br>1,363,211                       | 7,184<br>501,456                                  | 60,519<br>7,206,390          | 17,208<br>148,917                               | 1,946<br>1,849,608       | 167,701<br>1,037,518  |
| Total deductions   | 514,280,710                 | 158,638,051                 | 66,769,859                                | 13,312,302  | 210,963,928                  | 13,101,837                                      | 42,576,110               | 8,918,622   |
| Cost of sales and operations   | 123,513,417                 | 2,969,054                   | 2,938,827                                 | 604,537   | 102,370,279                  | 2,847,154                                       | 9,284,721                | 2,498,844   |
| Compensation of officers Repairs   | 13,358,912                  | 5,016,670<br>740,626        | 1,247,325<br>212,362                      | 1,028,928<br>26,422                               | 839,801<br>101,423           | 1,985,744<br>40,604                             | 2,763,499<br>1,001,966   | 476,944<br>59,601   |
| Bad debts  | 6,962,984                   | 3,887,004                   | 2,141,801                                 | 86,757  | 375,359                      | 95,684  | 244,559                  | 131,821   |
| Rent paid on business property Taxes paid  | 6,313,667                   | 2,395,319                   | 484,315                                   | 364,077   | 1,370,199                    | 370,482   | 1,203,474                | 125,802   |
| Interest paid  | 12,959,113<br>164,244,136   | 3,213,162<br>101,448,087    | 1,039,080<br>47,456,601                   | 331,106<br>2,930,300                              | 4,726,270<br>4,723,944       | 394,013<br>175,319                              | 2,950,900<br>5,732,213   | 304,583<br>1,777,673  |
| Contributions or gifts<br>Amortization   | 314,474                     | 156,096                     | 32,387                                    | 9,606   | 53,814                       | 12,432  | 32,489                   | 17,651  |
| Depreciation   | 179,779<br>10,250,006       | 46,214<br>4,189,739         | 20,426<br>922,062                         | 8,634<br>202,355                                  | 37,227<br>1,640,204          | 14,964<br>248,094                               | 46,017<br>2,785,988      | 6,298<br>261,564  |
| Depletion  | 118,307                     | 2,816                       | 16,022                                    | 10,600  | 24,408                       | *32   | 24,412                   | 40,018  |
| Advertising  | 3,965,482<br>4,352,266      | 1,189,136<br>1,524,443      | 752,769<br><b>3</b> 22,972                | 110,522<br>169,508                                | 739, <b>348</b><br>1,682,422 | 199,189<br>269,976                              | 943,723<br>257,389       | 30,797<br>125,556   |
| Employee benefit programs  | 2,120,801                   | 983,437                     | 205,312                                   | 83,224  | 510,789                      | 150,175   | 154,740                  | 33,122  |
| Net loss, noncapital assets<br>Other deductions  | 2,456,716<br>160,987,645    | 781,301<br>30,094,948       | 336,381<br>8,641,218                      | 1,060,843<br>6,284,883                            | 17,913<br>91,750,527         | 4.456<br>6,293,520                              | 199,125<br>14,950,897    | 56,698<br>2,971, <b>6</b> 51  |
| Total receipts less total deductions   | 46,826,112                  | 13,582,304                  | 2,972,586                                 | 641,839   | 15,371,544                   | 1,092,611                                       | 3,147,915                | 10,017,313  |
| Constructive taxable income from related foreign   | ]                           |                             |   |   | · · ·                        |   |                          |   |
| corporations Net income (less delicit)   | 304,030<br>36,959,270       | 142,345<br>7.333.927        | 51,664<br>2,879,646                       | 2,055<br>576,362                                  | 33,809<br>12,162,432         | 14,532<br>1,092,053                             | 1,219<br>3,095,610       | 58,407<br>9,819,240   |
| Net income<br>Deficit  | 43,207,792                  | 8,510,247                   | 4,021,426                                 | 936,850   | 12,656,325                   | 1,282,354                                       | 5,378,258                | 10,422,333  |
| ncome subject to tax   | 6,248,522<br>28,238,662     | 1,176,320<br>7,905,211      | 1,141,780<br>3,612,927                    | 360,488<br>793,938                                | 493,893<br>9,503,376         | 190,301<br>1,021,182                            | 2,282,648<br>3,864,678   | 603,093<br>1,537,351  |
| ncome tax, total   | 11,749,927                  | 3,412,268                   | 1,591,583                                 | 331,121   | 4,306,488                    | 377,271   | 1,196,805                | 534,390   |
| Normal tax, surtax, and alternative tax  | 11,585,974                  | 3,369,609                   | 1,508,446                                 | 329,666   | 4,295,569                    | 375,742   | 1,183,281                | 523,661   |
| Tax from recomputing prior-year investment credit Tax from recomputing prior year work incentive (WIN) | 46,548                      | 18,360                      | 5,248                                     | 1,026   | 8,617                        | 1,520   | 6,718                    | 5,059   |
| credit   | 609                         | 202                         | 375                                       | 1   | (')                          | .9  | 22                       | _   |
| Additional tax for tax preferences  Foreign tax credit   | 116,796                     | 24,097                      | 77,514                                    | 428<br>6.066                                      | 2,302                        | -   | 6,785                    | 5,671   |
| JS possessions tax credit  | 2,785                       | 959,889<br>—                | 43,179<br>1,790                           | 5,055<br>233                                      | 204,626                      | 15,869  | 1,366<br>100             | 59,740<br>663   |
| nvestment credit Nork incentive (WIN) credit   | 807,449<br>723              | 479,885<br>361              | 56,431<br>89                              | 26,731  | 141,884                      | 19,188  | 54,832                   | 28,498  |
| Jobs credit  | 57,336                      | 14,819                      | 6,603                                     | 3,321   | 253<br>3,067                 | 5,809   | *14<br>19,167            | 1<br>4,550  |
| Distributions to stockholders  Cash and property except in own stock                                   | 10.004.003                  | -                           |   |   |                              |   |                          |   |
| Corporation's own stock  | 18,294,307<br>1,051,694     | 3,929,337<br>665,868        | 730,958<br>54,652                         | 201,746<br>*12,6 <b>3</b> 0                       | 3,316,567<br>128,143         | 382,186<br>*5,752                               | 832,663<br>36,861        | 8,900,850<br>147,787  |

Footnotes at end of table. See text for Explanation of Terms, and 'Description of the Sample and Limitations of the Data

### ${\it Table 2.2-Balance Sheets \ and \ Income \ Statements, \ by \ Major \ Industry-Continued }$

|   |                            |  |                        | Major industry<br>Services | — Continued   |  |                          |  |
|---|----------------------------|--|------------------------|----------------------------|---|--|--------------------------|--|
| item .  | Total                      | Hotels<br>and other<br>lodging<br>places | Personal<br>services   | Business<br>services       | Auto repair,<br>miscellaneous<br>repair<br>services | Amusement<br>and<br>recreation<br>services | Other<br>services        | Nature of<br>business<br>not allocable |
|   | (61)                       | (62)                                     | (63)                   | (64)                       | (65)  | (66)                                       | (67)                     | (68)                                   |
| Number of roturns total   | 603,445                    | 19.780                                   | 44.663                 | 151,031                    | 65,354  | 40 170                                     | 075 400                  |  |
| Number of returns, total  | 154,038,119                | 18,7 <b>8</b> 9<br>19,491,460            | 44,663<br>6,823,723    | 45,590,229                 | 19,244,023  | 48,178<br>27,212,351                       | 275,430<br>35,676,334    | 11,900<br>1,418,661                    |
| Cash  | 14,820,487                 | 1,529,462                                | 758,222                | 4,310,272                  | 1,186,959   | 2,031,999                                  | 5,003,574                | 171,874                                |
| Notes and accounts receivable Less Allowance for bad debts  | 25,758,001<br>826,756      | 1,261,190<br>85,017                      | 1,201,663<br>22,967    | 11,358,448<br>221,317      | 2,896,875<br>57,970                                 | 2,829,240<br>127,369                       | 6,210,586<br>312,115     | 319,323<br>22,990                      |
| Inventories   | 7,575,358                  | 272,783                                  | 484,929                | 2,064,453                  | 1,565,362   | 1,965,242                                  | 1,222,590                | 143,275                                |
| Investments in Government obligations United States   | 802,102                    | 13,638                                   | 19,093                 | 229,252                    | 103,238   | 190,840                                    | 246,041                  | *16,879                                |
| State and local   | 496,584                    | *8,812                                   | *37,837                | 375,960                    | 11,629  | 16,424                                     | 45,922                   | 5,47                                   |
| Other current assets  | 11,091,763                 | 631,781                                  | 360,637                | 3,782,872                  | 642,747   | 3,889,028                                  | 1,784,697                | 97,129                                 |
| Loans to stockholders Mortgage and real estate loans  | 2,291,628<br>2,062,201     | 173,861<br>295,066                       | 115,951<br>26,437      | 597,725<br>520,641         | 164,318<br>29,941                                   | 203,788<br>908,208                         | 1,035,985<br>281,908     | 99,151<br>90,321                       |
| Other investments   | 16,443,644                 | 2,529,130                                | 417,048                | 6,341,699                  | 636,163   | 2,970,302                                  | 3,549,303                | 162,098                                |
| Depreciable assets Less: Accumulated depreciation   | -97,653,470<br>38,895,170  | 15,556,889<br>5,193,656                  | 5,298,233<br>2,711,130 | 22,961,835<br>9,832,528    | 17,991,340<br>7,109,161                             | 15,728,017<br>6,713,097                    | 20,117,156<br>7,335,598  | 639,270<br>423,290                     |
| Depletable assets   | 169,081                    | *13,966                                  | 9.836                  | 67,453                     | *3,510  | 124,195                                    | 50,122                   | 1,100                                  |
| Less Accumulated depletion  Land  | 21,643<br>6,513,289        | *1,113<br>1,754,945                      | *1,529<br>387,198      | 6,689<br>813,242           | *433<br>618,360                                     | *2,559<br>1,565,842                        | 9,319<br>1,373,702       | 51,554                                 |
| Intangible assets (amortizable)   | 2,622,130                  | 182,497                                  | 140,468                | 736,352                    | 122,068   | 1,012,440                                  | 428,305                  | 19,839                                 |
| Less Accumulated amortization Other assets  | 1,112,548<br>6,594,497     | 63,912<br>611,139                        | 41,115<br>342,911      | 183,471<br>1,674,032       | 27,342<br>466,420                                   | 647,083<br>1,366,895                       | 149,625<br>2,133,100     | 4,290<br>51,945                        |
| Total liabilities   | 154,038,119                | 19,491,460                               | 6,823,723              | 45,590,229                 | 19,244,023  | 27,212,351                                 | 35,676,334               | 1,418,66                               |
| Accounts payable  | 15,071,000                 | 903,882                                  | 474,783                | 6,331,683                  | 1,636,280   | 2,651,789                                  |                          | 361,96                                 |
| Mortgages, notes, and bonds payable in less than one  |                            |  |                        |                            |   |  |                          |  |
| year<br>Other current liabilities   | 17,198,134<br>19,862,072   | 1,231,141<br>1,309,455                   | 615,355<br>764,476     | 6,607,244<br>5,080,973     | 3,571,286<br>1,961,736                              | 2,029,844<br>5,755,282                     | 3,143,264<br>4,990,150   | 104,538<br>197,366                     |
| Loans from stockholders   | 6,400,757                  | 1,175,200                                | 314,278                | 1,644,380                  | 561,287   | 1,162,466                                  |                          | 55,085                                 |
| Mortgages, notes, and bonds payable in one year or<br>more  | 43,496,104                 | 9,107,043                                | 1,427,157              | 10,572,220                 | 6,329,274   | 6,418,001                                  | 9,642,409                | 306,045                                |
| Other liabilities   | 6,747,992                  | 700,445                                  | 292,985                | 1,977,776                  | 866,396   | 1,235,524                                  | 1,674,866                | 42,930                                 |
| Capital stock Paid-in or capital surplus  | 11,106,389<br>12,915,172   | 1,771,679<br>1,689,230                   | 611,847<br>263,633     | 2,382,074<br>4,781,290     | 812,859<br>673,653                                  | 2,503,235<br>2,167,938                     | 2,824,695<br>3,339,429   | 186,645<br>202,627                     |
| Retained earnings, appropriated   | 503,251                    | 61,802                                   | 48,317                 | 166,161                    | 52,755  | 62,111                                     | 112,104                  | *45                                    |
| Retained earnings, unappropriated<br>Less Cost of treasury stock  | 23,428,575<br>2,691,327    | 1,808,164<br>266,581                     | 2,108,053<br>297,159   | 6,808,793<br>762,366       | 2,979,617<br>201,119                                | 3,677,734<br>451,572                       | 6,046,215<br>712,530     | - 4,072<br>*34,510                     |
| Total receipts  | 245,107,695                | 16,321,571                               | 12,140,081             | 73,200,299                 | 27,028,786  | 27,905,753                                 | 88,511,205               | 2,386,149                              |
| Business receipts   | 235,009,878                | 15,259,320                               | 11,806,187             | 70,158,741                 | 25,931,614  | 25,528,267                                 | 86,325,748               | 2,079,231                              |
| Interest on Government obligations  | 444.000                    |  |                        |                            |   |  |                          |  |
| United States<br>State and local  | 111,066<br>23,864          | 3,507<br>1,169                           | 4,409<br>*2,724        | 29,936<br>11,482           | 9,223<br>*1,003                                     | 31,938<br>2,773                            | 32,052<br>4,712          | *1,875<br>*671                         |
| Other interest  | 2,068,575                  | 185,267                                  | 76,710                 | 738,372                    | 193,058   | 382,548                                    | 492,621                  | 18,883                                 |
| Rents   | 1,629,681<br>792,070       | 101,517<br>110,757                       | 79,398<br>26,355       | 648,380<br>61,024          | 270,118<br>*6,076                                   | 265,219<br>574,005                         | 265,049<br>13,854        | 14,187<br>15                           |
| Net short-term capital gain reduced by net long-term  |                            |  |                        |                            |   |  |                          |  |
| Capital loss  Net long-term capital gain reduced by net short-term  | 87,650                     | 6,703                                    | *3,360                 | 30,633                     | 4,786   | 24,020                                     | 18,148                   | *936                                   |
| capital loss  | 745,028                    | 142,935                                  | 24,764                 | 195,145                    | 49,295  | 130,820                                    | 202,069                  | *51,100                                |
| Net gain, noncapital assets Dividends received from domestic corporations                                 | 706,508<br>210,053         | 34,691<br>21,189                         | 22,094<br>6,651        | 207,857<br>58,008          | 256,417<br>23,238                                   | 51,628<br>55,856                           | 133,820<br>45,110        | 1,750<br>*2,344                        |
| Dividends received from foreign corporations  | 112,475                    | 68                                       | 6,290                  | 58,015                     | *2,520  | 19,661                                     | 25,922                   | _                                      |
| Other receipts  | 3,610,848                  | 454,447                                  | 81,140                 | 1,002,707                  | 281,437   | 839,017                                    | 952,100                  | 215,156                                |
| Total deductions  | 236,870,675<br>117,180,747 | 15,354,346                               | 11,620,402             | 70,787,216                 | 26,481,815  | 26,603,646                                 |                          | 2,287,441<br>1,326,167                 |
| Compensation of officers  | 26,222,116                 | 7,357,033<br>309,443                     | 5,905,304<br>809,705   | 40,359,422<br>4,494,631    | 14,374,045<br>1,434,551                             | 13,512,613<br>1,256,352                    | 35,672,330<br>17,917,433 | 1,326,167                              |
| Repairs   | 2,313,316<br>793,532       | 407,999<br>53,696                        | 161,368<br>48,667      | 479,282<br>257,479         | 409,535<br>79,518                                   | 375,906<br>49,109                          | 479,226                  | 8,230<br>4,660                         |
| Rent paid on business property  | 8,686,255                  | 885,529                                  | 526,571                | 2,064,705                  | 787,421   | 994,280                                    | 305,063<br>3,427,749     | 61,936                                 |
| Taxes paid  | 8,253,806                  | 868,930                                  | 479,022                | 2,177,949                  | 858,780   | 914,973                                    | 2,954,152                | 83,729                                 |
| Interest paid Contributions or gifts  | 6,128,683<br>106,303       | 958,759<br>7,575                         | 208,679<br>7,363       | 1,703,696<br>29,204        | 1,171,069<br>5,943                                  | 848,733<br>24,901                          | 1,237,747<br>31,317      | 34,314<br>818                          |
| Amortization  | 197,680<br>11,720,749      | 7,085                                    | 7,801                  | 73,400                     | 2,940   | 83,615                                     | 22,839                   | 310                                    |
| Depreciation Depletion  | 8,917                      | 936,666<br>*629                          | 525,188                | 3,333,022<br>3,060         | 3,195,642   | 1,894,634<br>827                           | 1,835,597<br>4,291       | 53,018                                 |
| Advertising   | 2,840,289                  | 349,251                                  | 237,276                | 786,459                    | 244,335   | 848,621                                    | 374,348                  | 7,333                                  |
| Pension, profit-sharing, stock bonus, and annuity plans<br>Employee benefit programs                      | 4,998,103<br>1,778,877     | 47,070<br>112,970                        | 89,545<br>88,552       | 794,966<br>498,329         | 91,615<br>127,113                                   | 269,910<br>137,656                         | 3,704,997<br>834,256     | 29,323<br>10,845                       |
| Net loss, noncapital assets   | 136,267                    | 4,499                                    | 6,516                  | 48,761                     | 19,210  | 29,628                                     | 27,654                   | *4,42                                  |
| Other deductions  | 45,505,036                 | 3,047,211                                | 2,538,847              | 13,682,850                 | 3,679,989   | 5,361,889                                  | 17,194,249               | 554,189                                |
| Total receipts less total deductions Constructive taxable income from related foreign                     | 8,237,020                  | 967,225                                  | 519,679                | 2,413,083                  | 546,971   | 1,302,107                                  | 2,487,955                | 98,708                                 |
| corporations  | 93,833                     | 46                                       | 5,510                  | 52,500                     | 122   | 22,640                                     | 13,016                   | _                                      |
| Net income (less deficit) Net income  | 8,306,989<br>12,109,401    | 966,101<br>1,277,599                     | 522,465<br>668,716     | 2,454,101<br>3,677,498     | 546,089<br>919,796                                  | 1,321,974<br>1,894,527                     | 2,496,259<br>3,671,266   | 98,037<br>1 <b>54</b> ,651             |
| Deficit   | 3,802,412                  | 311,498                                  | 146,251                | 1,223,397                  | 373,707   | 572,553                                    | 1,175,007                | 56,614                                 |
| Income subject to tax Income tax, total   | 9,554,446<br>3,323,418     | 999,047<br>405,015                       | 532,155<br>183,023     | 3,094,120<br>1,126,945     | 710,797<br>218,396                                  | 1,476,733<br>605,141                       | 2,741,594<br>784,899     | 129,477<br>38,294                      |
| Normal tax, surtax, and alternative tax   | 3,278,825                  | 401,534                                  | 180,423                | 1,107,571                  | 212,462   | 602,985                                    | 773,850                  | 38,268                                 |
| Tax from recomputing prior-year investment credit<br>Tax from recomputing prior-year work incentive (WIN) | 42,229                     | 2,834                                    | 2,499                  | 18,763                     | 5,927   | 1,628                                      | 10,578                   | •1                                     |
| credit .  | *359                       | _  | *44                    | •52                        | (')   | _  | *263                     |  |
| Additional tax for tax preferences  | 2,005                      | 647                                      | *57                    | 559                        | • 7   | 528  | 208                      | 18                                     |
| Foreign tax credit U.S. possessions tax credit  | 142,072<br>6,234           | 5,539<br>730                             | 5,406                  | 61,646<br>3,242            | *204<br>64  | 47,969<br>1,278                            | 21,308<br>920            | 1,236                                  |
| Investment credit   | 561,508                    | 43,697                                   | 25,268                 | 160,517                    | 64,732  | 134,700                                    | 132,594                  | 3,547                                  |
| Work incentive (WIN) credit<br>Jobs credit  | 4,811<br>186,234           | 192<br>12,601                            | 701<br>6,370           | 2,372<br>65,096            | *50<br>13,615                                       | *197<br>9,098                              | 1,299<br>79,455          | *756<br>*1,309                         |
| Distributions to stockholders   |                            |  |                        |                            |   |  |                          |  |
| Cash and property except in own stock<br>Corporation's own stock  | 1,822,529<br>99,295        | 213,809                                  | 141,883<br>1,145       | 487,378<br>36,094          | 89,950  | 280,363<br>34,077                          | 609,146                  | *11,547                                |

<sup>&#</sup>x27;Estimate should be used with caution because of the small number of sample returns on which it is based Less than \$500 per return NOTE Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.3 — Balance Sheets and Income Statements, by Major Industry

|   |                                      |   |                          | Major inc              |                              |                                |  |
|---|--------------------------------------|---|--------------------------|------------------------|------------------------------|--------------------------------|--|
| tlem  | All<br>industnes                     | Agriculture,<br>forestry,<br>and<br>fishing | Total                    | Metal<br>mining        | Coat<br>mining               | Oil and gas<br>extraction      | Nonmetallic<br>minerals,<br>except fuels |
|   | (1)                                  | (2)   | (3)                      | (4)                    | (5)                          | (6)                            | (7)                                      |
|   |                                      |   |                          |                        |                              | 1                              |  |
| lumber of returns with net income   | 1                                    | 50,886                                      | 11,110                   | 82                     | 1,205                        | 7,805                          | 2,01                                     |
| Total assets  | 6,048,581,263                        | 26,598,491                                  | 94,140,735               | 10,510,373<br>136,263  | 6,634,971<br>349,423         | <b>69,024,970</b><br>2,142,158 | 7, <b>970,42</b><br>514,09               |
| Cash  | . 425,233,964<br>1,647,209,506       | 1,823,829<br>2,552,771                      | 3,141,940<br>22,567,064  | 884,251                | 937,890                      | 19,500,862                     | 1,244,06                                 |
| Notes and accounts receivable   | 37,924,097                           | 34,784                                      | 88,128                   | *2,926                 | 22,474                       | 46,460                         | 16,26                                    |
| Inventones  | 427,610,698                          | 3,144,615                                   | 4,280,009                | 828,515                | 277,144                      | 2,381,268                      | 793,08                                   |
| Investments in Government obligations United States   | 199,101,374                          | 171,994                                     | 277,008                  | 17,788                 | 137,251                      | 96,936                         | 25,03                                    |
| State and local   | 178,594,391                          | 35,544                                      | 51,982                   | _                      | 22,348                       | *26,746                        | *2,88                                    |
| Other current assets  | . 220,558,220                        | 854,440                                     | 4,978,519                | 1,435,537              | 299,005<br>62,220            | 3,039,100<br>1,177,182         | 204,87<br>32,13                          |
| Loans to stockholders  Mortgage and real estate loans   | 21,338,041<br>728,547,569            | 427,283<br>359,182                          | 1,340,139<br>228,607     | 68,607<br>5,634        | 6,769                        | 194,812                        | 21,39                                    |
| Mortgage and real estate loans Other investments  | 942,911,133                          | 2,466,410                                   | 20,372,245               | 2,601,827              | 1,090,832                    | 15,813,087                     | 866,49                                   |
| Depreciable assets  | 1,625,541,871                        | 14,630,479<br>6,743,607                     | 44,115,297<br>16,552,711 | 5,135,555<br>2,033,263 | 4,340,177<br>1,864,906       | 28,156,566<br>9,671,454        | 6,482,99<br>2,983,08                     |
| Less Accumulated depreciation   | 604,034,092<br>50,809,866            | 104,687                                     | 6,111,448                | 210.621                | 404,908                      | 5,073,209                      | 422,70                                   |
| Depletable assets Less Accumulated depletion  | 14,453,244                           | 17,809                                      | 1,939,168                | 110,594                | 106,128                      | 1,643,019                      | 79,42                                    |
| Land  | 63,402,821                           | 5,704,242                                   | 926,961                  | 71,684                 | 154,847                      | 408,407                        | 292,02                                   |
| Intengible assets (amortizable)   | . 32,769,248<br>13,649,918           | 50,021<br>13,127                            | 1,974,672<br>749,706     | *28,825<br>*3,928      | 31,243<br>6,946              | 1,899,846<br>732,001           | 14,75<br>6,83                            |
| Less: Accumulated amortization Other assets   | 155,013,913                          | 1,082,322                                   | 3,104,555                | 1,235,977              | 521,367                      | 1,207,724                      | 139,48                                   |
| Total liabilities   | 6,048,581,263                        | 26,598,491                                  | 94,140,735               | 10,510,373             | 6,634,971                    | 69,024,970                     | 7,970,42                                 |
| Accounts payable  | 409,866,594                          | 1,309,513                                   | 8,075,386                | 549,796                | 487,754                      | 6,333,613                      | 704,22                                   |
| Mortgages, notes, and bonds payable in less than one year   | 360,537,705                          | 4,035,593                                   | 2,931,269                | 396,235                | 339,484<br>581,251           | 1,848,155<br>15,450,144        | 347,39<br>522,92                         |
| Other current liabilities Loans from stockholders   | 2,319,530,905<br>42,818,047          | 1,491,096<br>1,176,697                      | 17,315,821<br>589,255    | 761,506<br>*73,772     | 118,850                      | 299,969                        | 96,66                                    |
| Mortgages, notes, and bonds payable in one year or more   | 714,847,151                          | 6,579,478                                   | 15,970,958               | 1,678,873              | 1,448,336                    | 11,226,766                     | 1,616,98                                 |
| Other liabilities   | 608,456,367                          | 995,029                                     | 3,889,484                | 585,944                | 463,818                      | 2,427,354                      | 412,36                                   |
| Capital stock   | 291,463,830<br>386,195,726           | 4,374,478<br>1, <b>76</b> 6,651             | 3,219,594<br>12,051,912  | 476,391<br>1,484,527   | 169,193<br>479,487           | 1,949,134<br>9,796,347         | 624,87<br>291,55                         |
| Paid-in or capital surplus Retained earnings, appropriated  | 44,814,700                           | 187,944                                     | 4,428,768                | 1,472                  | 168,216                      | 4,186,029                      | 73,05                                    |
| Retained earnings, unappropnated  | 909,247,170                          | 4,982,682                                   | 26,208,940               | 4,519,600              | 2,437,293                    | 15,764,768                     | 3,487,27                                 |
| Less Cost of treasury stock   | 39,196,931                           | 301,670                                     | 540,651                  | *17,744                | 58,711                       | 257,309                        | 206,88                                   |
| Total receipts  |                                      | 38,578,745                                  | 117,684,172              | 5,715,664              | 7,098,904                    | 96,879,642                     | <b>7,989,96</b><br>7,687,10              |
| Business receipts   | 4,480,995,505                        | 36,521,935                                  | 113,324,899              | 5,319,525              | 6,663,678                    | 93,654,596                     | 7,087,10                                 |
| Interest on Government obligations United States  | 17,233,966                           | 17,866                                      | 37,239                   | 11,042                 | 9,832                        | 13,142                         | 3,22                                     |
| State and local   | 9,781,990                            | 1,680                                       | 20,281                   | 6                      | 2,509                        | 16,553                         | 1,21                                     |
| Other interest Rents  | 228,102,667<br>26,384,319            | 274,599<br>191,866                          | 771,107<br>150,683       | 81,558<br>5,404        | 99,101<br>47,981             | 523,526<br>69,372              | 66,92<br>27,92                           |
| Rents   | 7,856,765                            | 67,633                                      | 313,280                  | 5,657                  | 14,445                       | 279,946                        | 13,23                                    |
| Net short-term capital gain reduced by net long-term capital loss   | 1,082,003                            | 26,606                                      | 11,490                   | *675                   | 456                          | 10,215                         | 14                                       |
| Net long-term capital gain reduced by net short-term capital loss   | 18,647,325                           | 470,689                                     | 695,693<br>395,583       | 77,859<br>*18,013      | 102,388<br>11,465            | 457,278<br>344,419             | 58,16<br>21,68                           |
| Net gain, noncapital assets.  Dividends received from domestic corporations                                   | 13,050,392<br>16,078,682             | 155,180<br>27,420                           | 167,240                  | 19,617                 | 20,433                       | 121,877                        | 5,31                                     |
| Dividends received from foreign corporations  | 12,529,263                           | 10,202                                      | 186,100                  | 107,033                | 74                           | 77,354                         | 1,63                                     |
| Other receipts .  | 59,229,371                           | 813,068                                     | 1,610,578                | 69,275                 | 126,543                      | 1,311,364                      | 103,39                                   |
| Total deductions  |                                      | 35,984,686                                  | 72,918,172               | 5,244,505              | 6,607,974                    | 53,738,379                     | 7,327,31                                 |
| Cost of sales and operations  | 3,211,792,067<br>79,862, <b>90</b> 5 | 26,090,168<br>972,617                       | 50,119,782<br>677,989    | 3,435,301<br>16,268    | 4,377,7 <b>7</b> 6<br>72,491 | 37,557,537<br>449,588          | 4,749,16<br>139,64                       |
| Compensation of officers Repairs  | 33,794,845                           | 682,351                                     | 613,706                  | 29,108                 | 127,694                      | 250,243                        | 206,66                                   |
| Bad debts   | 13,992,871                           | 27,099                                      | 92,412                   | 1,289                  | 20,968                       | 56,518                         | 13,63                                    |
| Rent paid on business property  | 51,356,143                           | 781,343                                     | 440,104<br>1,760,513     | 38,186<br>267,936      | 91,148<br>334,359            | 244,018<br>932,523             | 66,75<br>225,69                          |
| Taxes paid<br>Interest paid   | 111,723,511<br>215,849,695           | 799,322<br>971,513                          | 1,835,574                | 227,872                | 209,198                      |                                | 182,61                                   |
| Contributions or gifts  | 2,271,470                            | 13,220                                      | 39,448                   | 5,562                  | 4,054                        | 23,948                         | 5,88                                     |
| Amortization  | 1,110,356                            | 2,134                                       | 17,562                   | 1,531<br>329,960       | 1,506<br>410,747             |                                | 64<br>459,05                             |
| Depreciation .  | 118,587,277<br>7,265,919             | 1,337,970<br>9,332                          | 3,016,314<br>1,381,605   | 278,054                | 229,944                      | 582,478                        | 291,12                                   |
| Depletion Advertising   | 39,598,080                           | 129,478                                     | 78,930                   | 1,256                  | 3,810                        |                                | 24,16                                    |
| Pension, profit-sharing, stock bonus, and annuity plans   | 42,449,899                           | 127,994                                     | 443,316                  | 93,493                 | 61,224                       | 236,791                        | 51,80                                    |
| Employee benefit programs  Net loss, noncapital assets  | 28,980,096<br>1,967,452              | 93,042<br>7,707                             | 318,419<br>25,892        | 43,490<br>19,957       | 103,048<br>2,112             |                                | 72,7                                     |
| Other deductions  | 611,288,895                          | 3,939,394                                   | 12,056,606               | 455,242                | 557,896                      |                                | 837,23                                   |
| Total receipts less total deductions.   | 319,080,768                          | 2,594,059                                   | 44,766,000               | 471,159                | 490,930                      |                                | 662,64                                   |
| Constructive taxable income from related foreign corporations   | 12,350,983                           | 6,383                                       | 144,044                  | 60,937<br>532,090      | 488,421                      | 80,527<br>43,205,237           | *2,51<br>664,01                          |
| Net income  | 321,649,761<br>279,372,960           | 2,598,762<br>1,675,005                      | 44,889,763<br>44,043,753 | 410,249                | 318,263                      |                                | 586,7                                    |
| Income tax, total   | 119,962,125                          | 528,605                                     | 20,194,526               | 194,492                | 154,928                      | 19,574,343                     | 270,70                                   |
| Normal tax, surtax, and alternative tax   | 118,859,135                          | 518,736                                     | 20,089,901               | 173,610                | 134,979                      |                                | 245,80<br>1,80                           |
| Tax from recomputing prior-year investment credit Tax from recomputing prior-year work incentive (WIN) credit | 684,129<br>9,151                     | 8,657                                       | 16,458                   | *304                   | 1,204<br>2                   | 13,144                         | 1.80                                     |
| Additional tax for tax preferences  | 409,710                              | 1,207                                       | 88,137                   | 20,578                 | 18,743                       | 25,721                         | 23,09                                    |
| Foreign tax credit  | 36,827,303                           | 14,223                                      | 18,718,612               | 87,462                 | 726                          |                                | 38,9                                     |
| JS possessions tax credit   | 1,376,124                            | 101 403                                     | 872                      | 20.740                 | 30,656                       | 872<br>161,321                 | 57,4                                     |
| investment credit<br>Work incentive (WIN) credit  | 14,634,207<br>27,934                 | 121,407<br>53                               | 270,126<br>84            | 20,748<br>71           | 30,036                       | 6                              |  |
| Jobs credit   | 1,293,144                            | 19,098                                      | 14,744                   | *96                    | *783                         | 12,025                         | 1,8                                      |
| Distributions to stockholders   |                                      |   |                          | 201.0                  | 050.631                      | 0.440.040                      | 100.0                                    |
| Cesh and property except in own stock   | 82,395,698                           | 337,450                                     | 3,026,322                | 221,219<br>3,337       | 259,071                      | 2,419,049<br>130,937           | 126,9<br>*6,4                            |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.3 — Balance Sheets and Income Statements, by Major Industry — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

|   |                                | Constr   | uction                               | Majo                            | r industry — Contir          | ued                             | Manufacturing           |                         |                                    |
|---|--------------------------------|--|--------------------------------------|---------------------------------|------------------------------|---------------------------------|-------------------------|-------------------------|------------------------------------|
| lter  |                                | General  | acilon                               |                                 |                              |                                 | manuracturing           |                         |                                    |
| Item  | Total                          | building<br>contractors<br>and operative<br>builders | Heavy<br>construction<br>contractors | Special<br>trade<br>contractors | Total                        | Food and<br>kindred<br>products | Tobacco<br>manutactures | Textile mill products   | Apparel and other textile products |
|   | (8)                            | (9)  | (10)                                 | (11)                            | (12)                         | (13)                            | (14)                    | (15)                    | (16)                               |
| Atumbas of saturns with mat Income  | *55 100                        | E0 224   | 10.000                               | 95.000                          | 161.075                      | 0.550                           |                         | 2.44                    |                                    |
| Number of returns with net income   | 155,123                        |  | 10,999                               | 85,900                          |                              | 9,559                           |                         | 3,448                   | 9,45                               |
| Totel assets  | 90,716,693<br>9,494,503        | <b>42,743,13</b> 3<br>4,051,164                      | 21,089,875<br>2,202,206              | <b>26,883,684</b><br>3,241,132  | 1,407,006,480<br>44,242,160  | 100,758,336<br>4,121,426        |                         | 18,438,246<br>715,122   | 1 <b>6,492,97</b> (<br>998,92)     |
| Notes and accounts receivable   | 25.884,038                     | 9,673,626  | 6,027,179                            | 10,183,234                      | 334,510,509                  | 19,451,719                      | ••                      | 4,944,942               | 4,812,39                           |
| Less Allowance for bad debts .  | 205,827<br>15,1 <b>14</b> ,422 | 53,481<br>10,077,985                                 | 40,669<br>1,260,213                  | 111.678<br>3.776.224            | 5,730 440<br>229,223,858     | 345,768<br>19,888,403           | ••                      | 81,036<br>4,749 553     | 95,75<br>5,845,65                  |
| Investments in Government obligations   |                                |  |                                      |                                 |                              |                                 |                         |                         | 5,845,65                           |
| United States<br>State and local  | 437,602<br>301,895             | 167,622<br>143,408                                   | 167,997<br>130,317                   | 101,983<br>28,171               | 9,643,577<br>2,293,356       | 411,677<br>318,819              | •••                     | 117,385<br>34,991       | 92.72<br>77.01                     |
| Other current assets  | 9,623,668                      | 5,868,800  | 1,649,468                            | 2,105,401                       | 63,275,443                   | 3,273,073                       | ••                      | 588,578                 | 671,81                             |
| Loans to stockholders   | 1,290,652<br>1,055,524         | 623,128<br>909,204                                   | 153,986<br>10 <b>1</b> ,978          | 513,538<br>44,342               | 3,651,106<br>3,045,727       | 539,757<br>692,655              | ••                      | 36.978                  | 125.99                             |
| Mortgage and real estate loans Other investments  | 5,380,423                      | 2,359,582  | 2,132,762                            | 888,079                         | 250,811,010                  | 16,673,023                      | ••                      | 3,492<br>1,256,547      | 27.78<br>1,543.10                  |
| Depreciable assets  | 32,995,810                     | 9.433,492  | 13,546,657                           | 10,015,662                      | 680,227,289                  | 50,732,334                      | ••                      | 12,938,406              | 3,864,44                           |
| Less Accumulated depreciation  Depletable assets  | 16,112,546<br>199,746          | 3,813 <b>,124</b><br>71,840                          | 7,263,154<br>101,925                 | 5,036,268<br>25,980             | 308,954,080<br>39,306,242    | 21,655,427<br>347,755           |                         | 7 277,734<br>6,260      | 1,906,42<br>*2,02                  |
| Less Accumulated depletion  | 67,754                         | 25,029   | 29,603                               | 13,122                          | 10,984,330                   | 109,059                         | _                       | *388                    | 1                                  |
| Land<br>Intangible assets (amortizable)   | 3,071,452<br>264,270           | 1,964,703<br>155,548                                 | 547,110<br>43,148                    | 559,639<br>65,574               | 16,841,112<br>20,605,387     | 1,670,965<br>763,113            | •••                     | 145,068<br>30,554       | 108,20<br>27,91                    |
| Less Accumulated amortization   | 62,211                         | 25,487   | 13,257                               | 23,467                          | 9,404,556                    | 135,132                         | ••                      | 17,378                  | 13,40                              |
| Other assets  | 2,051,025                      | 1,160,152  | 371,610                              | 519,262                         | 44,403 109                   | 4,119,004                       |                         | 246,906                 | 310,57                             |
| Total liabilities   | 90,716,693<br>18,717,100       | <b>42,743,133</b><br>9,505,834                       | <b>21,089,87</b> 5<br>3,594,903      | <b>26,883,684</b><br>5,616,362  | 1,407,006,480<br>181,600,025 | 100,758,336<br>12,666,765       | ••                      | 18,438,246<br>2,256,292 | 16,492,97                          |
| Mortgages, notes, and bonds payable in less than one                                      | 16,717,100                     | 9,505,834  | 3,594,903                            | 5,616,362                       | 181,600,025                  | 12,000,765                      |                         | 2,256,292               | 2,973,50                           |
| year<br>Other current liabilities   | 10,895,816<br>13,582,202       | 6,939,090<br>6,241,153                               | 1,678,816                            | 2,277,911<br>4,104,425          | 103,058,070                  | 6,323,029                       | ••                      | 1,269,853               | 1,766,40                           |
| Loans from stockholders   | 2,118,282                      | 1,097,703  | 3,236,625<br>218,764                 | 801,815                         | 149,394,936<br>11,776,020    | 11,275,261<br>862,982           | ••                      | 1,716,146<br>137,746    | 1,799,46<br>247,71                 |
| Mortgages, notes, and bonds payable in one year or<br>more                                | 11,687,542                     | 6,361,750  | 2,587,612                            | 2,738,181                       | 237,441,080                  | 17,503,112                      |                         |                         |                                    |
| Other liabilities   | 6,294,898                      | 3,152,691  | 1,606,762                            | 1,535 445                       | 79,813,280                   | 3,443,606                       |                         | 2,504,850<br>262,127    | 1,766 81<br>289,456                |
| Capital stock   | 3,982,690                      | 1,307,609  | 1,156,545                            | 1,518,537                       | 78,751,304                   | 6.214.087                       | ••                      | 1,203,329               | 1,046,12                           |
| Paid-in or capital surplus<br>Retained earnings, appropriated                             | 2,562,334<br>233,417           | 1,100,748<br>99,581                                  | 942,522<br>67.399                    | 519,064<br>66,436               | 139,036,521<br>10,912,330    | 8,540,585<br>741,132            | :-                      | 1,107,606<br>56,007     | 1,159,19<br>32,41                  |
| Retained earnings, unappropriated   | 21,909,834                     | 7,387,681  | 6.362,543                            | 8,159,610                       | 426,493,872                  | 34,013,562                      |                         | 8,172,668               | 5,655,320                          |
| Less. Cost of treasury stock  | 1,267,423                      | 450,705  | 362,615                              | 454,102                         | 11,270,957                   | 825,786                         |                         | 248,377                 | 245,427                            |
| Total receipts  | 201,550,742<br>196,895,126     | <b>84,719,968</b><br>82,379,790                      | <b>42,855,552</b><br>41,347,112      | 73,975,221                      |                              | 210,445,639                     | ••                      | 34,804,550              | 35,760,00                          |
| Interest on Government obligations  | 190,895,126                    | 62,379,790   | 41,347,112                           | 73,168,224                      | 1,893,371,502                | 205,836,608                     |                         | 34,296,464              | 35,147,520                         |
| United States<br>State and local  | 56,746<br>29,153               | 25,713<br>10,906                                     | 21,627                               | 9,405                           | 1,089,169<br>483,717         | 85,252                          |                         | 21,506                  | 7.546                              |
| Other interest  | 935,257                        | 480,677  | 7,668<br>270,885                     | 10,579<br>183,694               | 18,000,130                   | 115,965<br>1,058,341            |                         | 1,654<br>110,745        | 3,747<br>133,479                   |
| Rents   | 688,434<br>10,610              | 405,738<br>3,080                                     | 178,758<br>6,079                     | 103,938<br>1 452                | 6,685,330<br>5,713,513       | 314,818<br>360,224              | ••                      | 27,709<br>38,759        | 39,410<br>60,09                    |
| Net short-term capital gain reduced by net long-term                                      | 10,010                         | 3,000  | 0,079                                | 1 432                           | 3,713,513                    | 300,224                         |                         | 30,735                  | 60,03                              |
| capitel loss  | 19,008                         | 9,830  | 5,110                                | 4,068                           | 194,881                      | 21,779                          | ••                      | 2,012                   | *1,43                              |
| Net long-term capital gain reduced by net short-term capital loss .                       | 412,231                        | 252,955  | 91,221                               | 68,055                          | 9,144,865                    | 293,659                         |                         | 19,294                  | 36,470                             |
| Net gain, noncapital assets Dividends received from domestic corporations                 | 449,378                        | 195,806  | 185,538                              | 68,033                          | 2,082,194                    | 193,058                         | ••                      | 20,655                  | 10,676                             |
| Dividends received from foreign corporations  | 78,266<br>193,114              | 21,193<br>21,234                                     | 35,077<br>167,284                    | 21,996<br>*4,596                | 6,773,120<br>11,054,592      | 255,955<br>625,321              | ••                      | 64,362<br>15,807        | 13,910<br>75,008                   |
| Other receipts  | 1,783,420                      | 913,046  | 539,194                              | 331,160                         | 13,750,392                   | 1,284,657                       | ••                      | 185,583                 | 210,710                            |
| Total deductions  | 192,772,395                    | 81,482,940   | 40,700,744                           | 70,588,711                      | 1,838,358,708                | 201,687,368                     | ••                      | 32,943,301              | 33,903,940                         |
| Cost of sales and operations  | 157,412,012<br>6,732,864       | 70,407,628<br>2,187,681                              | 32,907,045<br>929,195                | 54,097,339<br>3,615,988         | 1,378,112,507<br>15,427,984  | 156,197,453<br>1,111,982        | ::                      | 26,491,623<br>376,115   | 26,036,029<br>802,588              |
| Repairs Bad debts   | 1,061,029                      | 209,572  | 477,065                              | 374,391                         | 22,496,505                   | 1,674,208                       | ••                      | 292,177                 | 79,685                             |
| Rent paid on business property  | 323,116<br>1,083,614           | 71,298<br>260,322                                    | 50,370<br>301,079                    | 201 448<br>522,212              | 3,314,232<br>14,382,880      | 233,166<br>1 490,147            | ••                      | 45,946<br>238,618       | 79,050<br>340,140                  |
| Taxes paid  | 4,230,001                      | 1,195,867  | 681,791                              | 2,152,343                       | 49,659,865                   | 5,078,650                       | ••                      | 832,963                 | 873,83                             |
| Interest paid Contributions or gifts  | 2,224,222<br>76,131            | 1,140,379<br>33,801                                  | 514,471<br>17,400                    | 569,373<br>24,930               | 35,771,587<br>1,173,003      | 2,672,453<br>95,569             |                         | 479,560<br>23,388       | 537,42<br>28,00                    |
| Amortization  | 21,649                         | 15,401   | 3,613                                | 2,635                           | 411,696                      | 27,310                          | ::                      | 2,898                   | 3,17                               |
| Depreciation Depletion  | 3,433,409<br>43,990            | 895,134<br>8,756                                     | 1,331,889<br>29,670                  | 1,206,387<br>5,565              | 51,518,840<br>5,266,320      | 4,058,893<br>33,062             |                         | 974,624<br>*3,076       | 317,765<br>*425                    |
| Advertising   | 449,028                        | 195,706  | 38,332                               | 214,990                         | 20,566,754                   | 5,429,338                       | ••                      | 175,725                 | 300.666                            |
| Pension, profit-sharing, stock bonus, and annuity plans<br>Employee benefit programs      | 1,055,921<br>1,045,074         | 323,630<br>213,396                                   | 270,243<br>243,003                   | 462,048                         | 21,539,410                   | 1,307,246                       | ::                      | 245,535                 | 210,652                            |
| Net loss, noncapitel assets   | 24,083                         | 5,902  | 8,599                                | 588,675<br>9,582                | 17,263,943<br>411,837        | 1,114,364<br>18,007             | ••                      | 186,319<br>3,537        | 196,620<br>12,264                  |
| Other deductions  Total receipts less total deductions                                    | 13,556,251                     | 4,318,468  | 2,696,979                            | 6,540,805                       | 201,041,326                  | 21,145,518                      |                         | 2,571,197               | 4.085,612                          |
| Constructive taxable income from related foreign  | 8,778,347                      | 3,237,028  | 2,154,809                            | 3,386,510                       | 129,984,697                  | 8,758,272                       | "                       | 1,861,250               | 1,856,06                           |
| corporations Net income   | 154,739<br>8,903,932           | 31,795   | 121,698                              | 1,246                           | 10,187,662                   | 456,790                         |                         | 14,340                  | 51,398                             |
| Income subject to tax   | 7,250,471                      | 3,257,917<br>2,580,269                               | 2,268,838<br>1,993,508               | 3,377, <b>1</b> 77<br>2,676,694 | 139,688,642<br>133,051,625   | 9,099,097<br>8,778,410          | ::                      | 1,873,936<br>1,785,115  | 1,903,712<br>1,762,577             |
| income tax, total   | 2,540,395                      | 906,803  | 818,039                              | 815,553                         | 58,954,247                   | 3,954,582                       |                         | 800,020                 | 748,145                            |
| Normal tax, surtax, and alternative tax Tax from recomputing prior-year investment credit | 2,509,913<br>25,173            | 898,798<br>5,808                                     | 604,925<br>11,256                    | 806,190<br>8,109                | 58,474,675<br>317,570        | 3,923,031<br>28,039             | ::                      | 796,999<br>2,916        | 746,58°<br>1,509                   |
| Tax from recomputing prior-year work incentive (WIN)                                      |                                |  | , , , 230                            | 0,109                           |                              |                                 |                         | 2,310                   | 1,308                              |
| credit Additional tax for tax preferences   | *78<br>5,231                   | *75<br>2,122   | 1,856                                | °1<br>1,253                     | 389<br>161,613               | 363<br>3,149                    | _                       | *105                    | •59                                |
| Foreign tax credit  | 169,840                        | 30,488   | 137,066                              | 2,286                           | 15,286,370                   | 628,397                         | ••                      | 20,996                  | 53,41                              |
| U.S. possessions tax credit<br>Investment credit  | 1,132<br>366,108               | 1,054<br>88,136                                      | -                                    | 78                              | 1,252,346                    | 96,100                          | ••                      | 4,531                   | 30,19                              |
| Work incentive (WIN) credit   | 998                            | 49   | 163,949<br>389                       | 114,023<br>560                  | 7,120,231<br>16,083          | 457,443<br>750                  | ••                      | 107,648<br>870          | 32,030<br>97                       |
| Jobs credit Distributions to stockholders   | 209,127                        | 63,736   | 34.307                               | 111,084                         | 402,790                      | 21,441                          | ••                      | 11,310                  | 31,856                             |
| Distributions to stockholders  Cash and property except in own stock.                     | 622,747                        | 234,658  | 193,510                              | 194,579                         | 37,335,486                   | 2,350,269                       |                         | 440,447                 | 196,519                            |
| Corporation's own stock   | 27,261                         | 12,150   | 6,686                                | 8.425                           | 1,007,311                    | 56,435                          |                         | 21,315                  | 16,769                             |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data

Table 2.3 — Balance Sheets and Income Statements, by Major Industry — Continued

|  |                            |                           |                           | <del></del>              | industry — Continuitacturing — Contin |  |   |                              |                                       |
|--|----------------------------|---------------------------|---------------------------|--------------------------|---------------------------------------|--|---|------------------------------|---------------------------------------|
| ltem.  | Lumber and wood products   | Furniture<br>and fixtures | Paper and allied products | Printing and publishing  | Chemicals<br>and ailied<br>products   | Petroleum<br>(including<br>integrated)<br>and coal | Rubber and<br>miscellaneous<br>plastics<br>products | Leather and leather products | Stone, clay,<br>and glass<br>products |
|  | (17)                       | (18)                      | (19)                      | (20)                     | (21)                                  | products<br>(22)                                   | (23)  | (24)                         | (25)                                  |
|  | (11)                       | (10)                      | (10)                      | (20)                     | (2.7)                                 | (22)   | 12.07   | (2.7)                        | (20)                                  |
| Number of returns with net income  | . <b>9,53</b> 5            | 5,399                     | 2,577                     | 24,300                   | 6,425                                 | 1,051  | 6,444   | 1,541                        | 6,39                                  |
| Total assets   |                            | 7,596,181                 | 39,000,848                | 40,034,344               | 133,872,103                           | 313,680,140  | 23,660,220  | 5,965,095                    | 32,095,30                             |
| Cash Notes and accounts receivable   | 1,310,179<br>4,844,624     | 408,953<br>2,027,727      | 1,075,322<br>6,152,126    | 2,161,973<br>8,930,002   | 3,202,526<br>26,006,614               | 6,678,804<br>58,306,076                            | 787,934<br>5,984,057                                | 359,121<br>1,648,768         | 1,083,818<br>5,949,28                 |
| Less Allowance for bad debts   | 125,657                    | 41,499                    | 132,674                   | 538,351                  | 537,526<br>21,225,801                 | 557,197<br>19,770,313                              | 112,665<br>4,789,418                                | 43,854                       | 160,79                                |
| Inventories Investments in Government obligations                                      | 5,534,587                  | 2,189,873                 | 5,286,436                 | 4,295,557                |                                       |  |   | 1,934,469                    | 4,520,16                              |
| United States<br>State and local   | 134,872<br>11,566          | 36,633<br>67,368          | 284,105<br>50,285         | 485,741<br>238,106       | 488,267<br>203,534                    | 1,591,968<br>9,602                                 | 70,281<br>*73,778                                   | 28,617<br>10,692             | 257,559<br>19,99                      |
| Other current assets   | 1,230,900                  | 246,002                   | 1,539,886                 | 2,740,740                | 4,671,256                             | 12,185,023   | 470,614   | 195,386                      | 1,294,01                              |
| Loans to stockholders :.  Mortgage and real estate loans                               | 86,364<br>1,163,658        | 17,596<br>16,594          | 128,416<br>39,942         | 274,954<br>149,752       | 786,661<br>31,942                     | 234,268<br>112,505                                 | 128,893<br>60,018                                   | 22,453<br>118                | 72,710<br>38,29                       |
| Other investments  | 4,361,094                  | 531,481                   | 5,654,410                 | 5,698,217                | 27,649,859                            | 90,222,425   | 3,149,882   | 830,793                      | 4,335,63                              |
| Depreciable assets Less Accumulated depreciation                                       | 22,632,247<br>9,428,514    | 3,453,673<br>1,630,998    | 28,027,347<br>12,812,782  | 18,546,720<br>8,205,774  | 79,390,384<br>36,924,467              | 147,714,726<br>60,802,788                          | 14,720,254<br>7,301,549                             | 1,502,060<br>722,633         | 23,749,75<br>10,917,79                |
| Depletable assets  | 3,202,776                  | *7,160                    | 1,945,318                 | 277,485                  | 1,831,645                             | 29,254,735   | *9,201  | -                            | 451,52                                |
| Less Accumulated depletion Land  | 137,723<br>429,881         | 185<br>109,919            | 296,958<br>1,315,148      | *15,159<br>745,386       | 550,143<br>1,324,162                  | 9,309,659<br>4,612,490                             | *2,085<br>230,222                                   | <br>40,227                   | 103,13<br>650,12                      |
| Intangible assets (amortizable)  | 61,287<br>14,514           | 31,578<br>8,397           | 174,633<br>41,558         | 1,058,433<br>158,973     | 1,241,731<br>283,833                  | 13,646,818<br>7,798,627                            |   | 52,622<br>13,295             | 94,67<br>23,07                        |
| Less Accumulated amortization Other assets   | 1,338,796                  | 132,705                   | 611,447                   | 3,347,535                | 4,113,691                             | 7,808,659  |   | 119,551                      | 782,54                                |
| Fotal Ilabilities  |                            | 7,596,181                 | 39,000,848                | 40,034,344               | 133,872,103                           | 313,680,140  |   | 5,965,095                    | 32,095,30                             |
| Accounts payable Mortgages, notes, and bonds payable in less than one                  | 2,830,921                  | 891,033                   | 3,328,250                 | 3,730,403                | 15,672,004                            | 49,512,168   | 3,238,064   | 1,046,410                    | 3,279,35                              |
| year   | 2,703,892                  | 488,208                   | 1,420,030                 | 2,486,424                | 5,214,706                             | 12,469,570   | 1,101,569   | 611,364                      | 1,392,23                              |
| Other current liabilities Loans from stockholders                                      | 3,334,095<br>317,107       | 758,292<br>97,501         | 4,090,811<br>88,607       | 4,937,800<br>535,535     | 15,583,441<br>1,065,250               | 23,458,885<br>274,128                              | 2,682,670<br>291,216                                | 503,852<br>66,750            | 3,281,50-<br>195,629                  |
| Mortgages, notes, and bonds payable in one year or                                     | 7,820,658                  | 960,966                   | 7,791,635                 | 6,054,043                | 24,983,888                            | 46,531,803   |   | 848,910                      | 6,718,120                             |
| more<br>Other habilities   | 1,280,098                  | 126,065                   | 982,684                   | 2,165,513                | 3,478,101                             | 33,846,985   | 1,041,076   | 76,793                       | 762,030                               |
| Capital stock  | 2,141,102                  | 613,008                   | 2,801,814                 | 2,137,081                | 7,925,155                             | 16,327,222   | 938,167   | 685,700                      | 2,047,793<br>2,626,013                |
| Paid-in or capital surplus Retained earnings, appropriated                             | 3,888,846<br>103,293       | 463,647<br>18,450         | 4,410,587<br>64,565       | 2,741,000<br>208,309     | 16,258,701<br>274,498                 | 40,639,408<br>854,689                              | 2,114,474<br>181,347                                | 460,611<br>*52,772           | 296,61                                |
| Retained earnings, unappropriated<br>Less Cost of treasury stock                       | 12,674,522<br>458,113      | 3,306,253<br>127,242      | 14,332,903<br>311,038     | 15,817,379<br>779,144    | 44,597,954<br>1,181,597               | 91,475,326<br>1,710,046                            | 8,019,839<br>288,630                                | 1,748,743<br>136,810         | 11,793,730<br>297,724                 |
| Total receipts   | 1 .                        | 15,744,620                | 52,796,964                | 56,985,454               | 163,480,429                           | 449,025,741  | 38,704,864  | 11,873,769                   | 44,160,669                            |
| Business receipts  | 47,091,708                 | 15,478,934                | 49,455,193                | 54,995,728               | 156,871,412                           | 433,958,917  | 37,795,782  | 11,648,472                   | 42,756,563                            |
| Interest on Government obligations United States                                       | 18,565                     | 8,067                     | 24,952                    | 42,326                   | 50,741                                | 227,392  | 17,531  | 4,063                        | 17,383                                |
| State and local<br>Other interest  | 1,166<br>435,942           | 3,292<br>56,395           | 5,035<br>364,653          | 10,973<br>387,185        | 13,112<br>1,368,651                   | 26,884<br>3,659,806                                | 6,061   | *514<br><b>66</b> ,417       | 893<br>257,168                        |
| Rents  | 71,161                     | 10,481                    | 67,373                    | 148,585                  | 212,962                               | 1,196,516  | 50,209  | 9,910                        | 80,05                                 |
| Royalties  Net short-term capital gain reduced by net long-term                        | 23,965                     | 3,996                     | 204,543                   | 134,079                  | 940,920                               | 368,924  | 72,803  | 4,801                        | 116,188                               |
| capital loss   | *362                       | *85                       | 983                       | 1,277                    | 8,519                                 | 51,154   | *440  | 13                           | 13,399                                |
| Net long-term capital gain reduced by net short-term capital loss                      | 2,286,030                  | 21,643                    | 1,771,792                 | 338,944                  | 582,951                               | 1,519,020  | 86,437  | 17,474                       | 275,69                                |
| Net gain, rioncapital assets<br>Dividends received from domestic corporations          | 139,145<br>68,228          | 14,287<br>6,400           | 174,243<br>145,164        | 68,327<br>116,723        | 223,811<br>792,917                    | 210,031<br>1,652,968                               | 74,664<br>52,029                                    | 4,893<br>37,591              | 81,53<br>107,31                       |
| Dividends received from foreign corporations   | 85,555                     | 2,063                     | 316,602                   | 175,163                  | 1,093,766                             | 2,900,691  | 145,877   | *23,270                      | 145,73                                |
| Other receipts   | 323,903                    | 138,978                   | 266,430                   | 566,142                  | 1,320,667                             | 3,253,439  |   | 56,351                       | 308,740                               |
| Total deductions   | . 47,063,330<br>35,129,157 | 14,719,397<br>11,012,060  | 48,264,129<br>34,412,370  | 51,526,301<br>34.098,793 | 150,989,573<br>102,956,809            | 418,541,344<br>351,396,087                         | 36,876,747<br>26,783,920                            | 11,200,230<br>8,381,732      | <b>41,212,38</b> 29,402,707           |
| Compensation of officers .   | 616,602                    | 385,041                   | 378,802                   | 1,501,756                | 899,742                               | 343,564  | 624,792   | 137,040                      | 578,560                               |
| Repairs Bad debts  | 592,165<br>81,401          | 59,595<br>37,925          | 1,265,006<br>87,239       | 353,899<br>331,048       | 2,487,984<br>235,926                  | 4,156,242<br>335,470                               | 79,743  | 34,978<br>27,973             | 981,450<br>100,020                    |
| Rent paid on business property   | 375,945<br>1,177,300       | 150,825                   | 399,384<br>1,254,733      | 694,271                  | 1,321,318                             | 2,620,942<br>12,009,316                            |   | 225,982<br>275,333           | 394,09-<br>1,167,19                   |
| Taxes paid<br>Interest paid  | 955,043                    | 384,180<br>185,518        | 807,985                   | 1,725,904<br>760,051     | 2,965,136<br>3,090,886                | 5,136,819  | 631,577   | 198,919                      | 816,78                                |
| Contributions or gifts Amortization  | 24,454<br>15,616           | 11,948<br>932             | 61,203<br>9,420           | 77,839<br>47,911         | 138,769<br>39,153                     | 173,954<br>65,485                                  | 14,715<br>6,023                                     | 8,533<br>663                 | 32,59<br>5,81                         |
| Depreciation   | 1,722,898                  | 263,809                   | 1,981,500                 | 1,603,313                | 5,857,817                             | 8,457,195  | 1,006,033   | 125,730                      | 1,768,87                              |
| Depletion<br>Advertising   | 1,937,028<br>169,193       | 698<br>154,108            | 503,782<br>428,996        | 65,946<br>512,914        | 322,091<br>4,365,603                  | 1,316,499<br>1,043,439                             | 3,369<br>359,936                                    | (')<br>157,177               | 174,03:<br>217,15                     |
| Pension, profit-sharing, stock bonus, and annuity plans                                | 352,236                    | 113,641                   | 621,527                   | 706,711                  | 2,243,065                             | 2,096,864  | 400,267   | 55,110                       | 537,37                                |
| Employee benefit programs Net loss, noncapital assets                                  | 262,640<br>2,470           | 78,198<br>1,371           | 430,600<br>10,263         | 550,424<br>9,637         | 1,343,957<br>77,860                   | 79 <b>7,971</b><br>182,392                         | 433,422<br>2,246                                    | 82,894<br>798                | 484,95<br>10,57                       |
| Other deductions   | 3,649,180                  | 1,879,547                 | 5,611,319                 | 6,485,885                | 22,643,456                            | 28,409,107   | 4,661,902   | 1,487,369                    | 4,538,18                              |
| Total receipts less total deductions  Constructive taxable income from related foreign | 3,482,419                  | 1,025,223                 | 4,532,836                 | 5,459,153                | 12,490,856                            | 30,484,397   | 1,628,117   | 673,539                      | 2,948,28                              |
| corporations   | 114,979                    | 1,175                     | 225,904                   | 104,554                  | 1,499,046                             | 2,712,880<br>33,170,394                            | 93,388  | 743<br>673,768               | 96,840<br>3,044,230                   |
| Net income<br>Income subject to tax  | 3,596,233<br>3,391,886     | 1,023,106<br>960,945      | 4,753,704<br>4,683,236    | 5,552,735<br>5,140,297   | 13,976,789<br>13,644,185              | 33,170,394   | 1,915,445<br>1,801,998                              | 608,667                      | 2,889,81                              |
| Income tax, total<br>Normal tax, surtax, and alternative tax                           | 1,152,088<br>1,110,018     | 407,408<br>404,766        | 1,855,145<br>1,813,523    | 2,200,831                | 6,202,165<br>6,135,113                | 14,049,774   | 764,811<br>752,729                                  | 267,013<br>266,545           | 1,243,30<br>1,224,98                  |
| Tax from recomputing prior-year investment credit                                      | 7,736                      | 2,565                     | 1,813,523                 | 2,189,551<br>9,869       | 6,135,113<br>43,552                   | 14,007,477<br>33,233                               |   | 266,545                      | 9.37                                  |
| Tax from recomputing prior-year work incentive (WIN)<br>credit                         | *(¹)                       | _                         | _                         | (1)                      | 2                                     | (1)  | (')   | _                            | _                                     |
| Additional tax for tax preferences   | 34,334                     | *77                       | 23,465                    | *1,410                   | 23,498                                | 9,064  | *647  | _                            | 8,94                                  |
| Foreign tax credit<br>U.S. possessions tax credit                                      | 87,555                     | 1,586<br>323              | 255,707<br>2,020          | 139,209<br>1,256         | 1,531,309<br>637,483                  | 6,447,153<br>47,623                                | 123,692<br>4,430                                    | 2,946<br>7,133               | 118,16<br>8,72                        |
| nvestment credit   | 276,900                    | 28,915                    | 321,799                   | 222,350                  | 712,720                               | 1,804,418  | 102,187   | 14,111                       | 244,20                                |
| Work incentive (WIN) credit<br>Jobs credit   | 142<br>17,677              | 349<br>14,439             | 313<br>5,754              | 1,218<br>19,364          | 404<br>13,484                         | 127<br>3,336                                       | 310<br>18,992                                       | 148<br>5,685                 | 64<br>14,59                           |
| Distributions to stockholders  |                            |                           |                           |                          |                                       |  |   |                              |                                       |
| Cash and property except in own stock<br>Corporation's own stock                       | 608,077<br>24,108          | 92,106<br>17,563          | 1,112,551<br>108,966      | 947,487<br>14,224        | 5,226,934<br>51,413                   | 10,905,750<br>55,001                               | 378,910<br>21,213                                   | 124,195<br>*13,741           | 622,84<br>*20,58                      |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.3 — Balance Sheets and Income Statements, by Major Industry — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

|   |                                     |                                   |                                    | Major industry                               |                                     |   |  |  |
|---|-------------------------------------|-----------------------------------|------------------------------------|--|-------------------------------------|---|--|--|
|   |                                     |                                   |                                    | Manufacturing                                | — Continued                         |   |  |  |
| ltem  | Pnmary<br>metal<br>industnes        | Fabricated<br>metal<br>products   | Machinery,<br>except<br>electncal  | Electrical<br>and<br>electronic<br>equipment | Motor<br>vehicles and<br>equipment  | Transportation equipment, except motor vehicles | Instruments<br>and related<br>products | Miscellaneo<br>manufacturi<br>and<br>manufacturi |
|   | (26)                                | (27)                              | (28)                               | (29)   | (30)                                | (31)  | (32)                                   | not allocat                                      |
|   | , ,                                 |                                   |                                    | , ,  |                                     |   |  |  |
| umber of raturna with nat income  | 3,110                               | 26,414                            | 19,264                             | 10,150                                       | 1,600                               | 1,527   | 4,507                                  |  |
| otal assets   | 103,003,488                         | 62,049,647                        | 134,554,151                        | 111,197,859                                  | 117,697,759                         | 42,320,504                                      | 24,803,832                             |  |
| Cash  | 2,388,591<br>22,670,283             | 3,086,811<br>14,845,329           | 3,825,943<br>34,916,478            | 4,342,188<br>30,706,522                      | 1,945,658<br>59,756,768             | 3,743,925<br>7,507,380                          | 717,978<br>6,277,795                   |  |
| Less Allowance for bad debts  | 303,000                             | 296,084                           | 687,185                            | 709,269                                      | 643,462                             | 97,770  | 83,416                                 |  |
| Inventories   | 16,373,571                          | 14,907,150                        | 31,461,868                         | 21,772,487                                   | 17,064,551                          | 11,458,844                                      | 6,100,040                              |  |
| United States   | 193,139                             | 233,207                           | 1,257,217                          | 776,985                                      | 2,441,086                           | 41,671  | 659,677                                |  |
| State and local   | 309,348<br>4,284,973                | 41,291<br>2,572,182               | 174,920<br>8,618,038               | 116,509<br>10,511,840                        | 325,257<br>1,669,878                | 15<br>4,107,813                                 | *175,646<br>1,153,822                  |  |
| nans to stockholders  | 102,799                             | 208,993                           | 280,074                            | 247,005                                      | 182,135                             | 13,196  | 53,951                                 |  |
| Mortgage and real estate loans  | 127,448<br>15,195,818               | 57,192<br>8,050,395               | 125,899<br>21,752,071              | 136,030<br>16,356,158                        | 169,680<br>10,075,949               | 35,681<br>5,054,312                             | 39,934<br>2,344,070                    |  |
| Other investments Depreciable assets  | 61,852,946                          | 28,986,199                        | 54,818,859                         | 38,998,524                                   | 45,643,783                          | 17,269,473                                      | 11,916,902                             |  |
| Less Accumulated depreciation   | 28,942,826                          | 13,214,904                        | 26,025,953                         | 17,678,355                                   | 24,905,545                          | 8,607,539                                       | 5,440,685                              |  |
| Depletable assets.  | 753,681<br>255,256                  | 161,806<br>10,630                 | 80,922<br>5,897                    | 642,663<br>178,274                           | *49,256<br>*5,262                   | *5,854<br>*3,488                                | 3,840<br>705                           |  |
| Appletable assets.  Less Accumulated depletion  and  andiless Accumulated amortizable)  Less Accumulated amortization                       | 985,191                             | 798,958                           | 903,665                            | 866,984                                      | 595,965                             | 513,910   | 316,118                                |  |
| ntangible essets (amortizable)  | 743,197<br>224,176                  | 312,164<br>73,400                 | 717,107<br>227,145                 | 606,187<br>169,224                           | 123,678<br>16,776                   | 91,774<br>23,890                                | 200,668<br>59,878                      |  |
| Less Accumulated amortization  Ther assets  | 6,747,760                           | 1,382,987                         | 2,567,269                          | 3,852,899                                    | 3,225,159                           | 1,209,346                                       | 428,076                                |  |
| al liabilities  | 103,003,488                         | 62,049,647                        | 134,554,151                        | 111,197,859                                  | 117,697,759                         | 42,320,504                                      | 24,803,832                             |  |
| ccounts payable   | 12,236,418                          | 8,766,597                         | 14,434,385                         | 18,000,297                                   | 11,156,832                          | 8,733,444                                       | 2,913,634                              |  |
| fortgages, notes, and bonds payable in less than one  | 10,503,082                          | 3,638,288                         | 9,055,883                          | 7,910,944                                    | 28,173,171                          | 2,247,254                                       | 978,495                                |  |
| yeer  | 9,722,413                           | 7,176,631                         | 18,034,105                         | 14,427,289                                   | 10,709,714                          | 8,170,621                                       | 3,276,786                              |  |
| oans from stockholders  | 432,454                             | 848,984                           | 4,128,748                          | 593,781                                      | 627,835                             | 90,953  | 170,969                                |  |
| fortgages, notes, and bonds payable in one year or more   | 21,244,786                          | 9,803,101                         | 21,843,606                         | 16,059,323                                   | 24,564,216                          | 5,557,668                                       | 2,531,697                              |  |
| Other liabilities   | 7,157,202                           | 1,989,582                         | 4,862,742                          | 9,347,900                                    | 3,054,887                           | 2,082,055                                       | 1,351,969                              |  |
| Capital stock   | 6,167,635<br>10,009,600             | 3,403,023<br>5,713,431            | 9,573,265<br>13,294,211            | 4,911,693<br>9,664,690                       | 3,198,027<br>5,561,348              | 3,116,235<br>2,698,415                          | 1,472,007<br>2, <del>66</del> 4,881    |  |
| aid-in or capital surplusetained earnings, appropnated  | 215,511                             | 229,337                           | 6,149,989                          | 451,151                                      | 326,053                             | *9,124  | 109,662                                |  |
| retained earnings, unapprophated  | 25,958,769                          | 21,369,052<br>888,378             | 33,978,146<br>800,930              | 31,090,512                                   | 30,477,889                          | 9,911,949<br>297,213                            | 9,454,523<br>120,791                   |  |
| ess Cost of treasury stock  | 644,383                             |                                   |                                    | 1,259,721                                    | 152,214                             |   |  |  |
| usi receipts  | 1 <b>29,024,76</b> 0<br>125,438,924 | 1 <b>00,297,797</b><br>98,052,984 | 1 <b>51,808,520</b><br>140,091,033 | 1 <b>34,088,767</b><br>128,173,216           | 1 <b>47,403,36</b> 8<br>140,775,741 | <b>55,815,339</b><br>52,972,373                 | <b>34,322,608</b><br>32,810,934        |  |
| United States   | 30,615<br>14,202                    | 27,076<br>4,202                   | 128,911<br>44,903                  | 70,272<br>178,793                            | 250,497<br>42,200                   | 4,793<br>1,207                                  | 44,562<br>7,810                        |  |
| State and local   | 1,326,163                           | 487,331                           | 2,223,545                          | 1,845,722                                    | 2,586,565                           | 744,158   | 230,396                                |  |
| ants oyalties et short-term capital gain reduced by net long-term   | 146,279<br>98,852                   | 121,406<br>1 <b>2</b> 1,586       | 2,653,056<br>2,147,958             | 717,031<br>439,790                           | 532,598<br>1 <del>6</del> 8,099     | 152,684<br>85,367                               | 54,868<br>165,773                      |  |
| capital loss let long-term capital gain reduced by net short-term capital loss  | 37,054<br>464,647                   | 3,877<br>242,669                  | 13,083<br>409,0 <del>66</del>      | 19,841<br>379,754                            | 1,251<br>102,304                    | 433<br>170,166                                  | 44<br>30,581                           |  |
| let gain, noncapital assets   | 183,808                             | 101,506                           | 212,616                            | 121,506                                      | 82,436                              | 56,775  | 32,917                                 |  |
| Ovidends received from domestic corporations  | 256,466<br>347,097                  | 125,049<br>337,373                | 760,578<br>1,846,342               | 678,569<br>608,045                           | 539,206<br>1,688,175                | 558,460<br>179,069                              | 300,479<br>329,549                     |  |
| other receipts.   | 680,651                             | 672,738                           | 1,277,428                          | 856,228                                      | 634,298                             | 889,854   | 314,696                                |  |
| al deductions   | 123,386,940                         | 93,294,722                        | 137,728,497                        | 124,443,835                                  | 139,448,812                         | 53,088,019                                      | 30,774,901                             |  |
| ost of sales and operations   | 96,641,260                          | 69,529,666                        | 89,350,415                         | 86,662,282                                   | 103,773,944                         | 38,748,423                                      | 19,228,755                             |  |
| ompensation of officers epairs  | 581,697<br>4,164,935                | 2,286,598<br>1,011,563            | 1,963,910<br>1,249,273             | 1,177,062<br>722,583                         | 316,276<br>1,402,565                |   | 405,858<br>496,131                     |  |
| ad debts  | 165,695                             | 208,268                           | 364,323                            | 332,123                                      | 325,080                             | 93,162  | 50.868                                 |  |
| ent peid on business property   | 580,601<br>2,410,067                | 805,874                           | 1,398,191<br>4,255,987             | 1,164,848                                    | 764,960<br>3,587,689                | 387,428<br>1,225,612                            | 293,841<br>870,370                     |  |
| axes paidterest paid  | 3,369,009                           | 2,474,616<br>1,532,499            | 3,582,792                          | 3,394,045<br>3,245,756                       | 5,093,692                           | 874,968   | 444,145                                |  |
| Contributions or gifts  | 63,369                              | 64,323                            | 114,867                            | 76,966                                       |                                     | 55,944  | 31,432<br>16,057                       |  |
| mortization   | 35,754<br>3,771,105                 | 14,300<br>2,214,977               | 73,132<br>5,310,706                | 22,677<br>4,011,583                          | 10,816<br>5,178,407                 | 5,399<br>991,453                                | 936,152                                |  |
| Depletion   | 689,596                             | 17,143                            | 33,881                             | 102,826                                      | 4,244                               |   | *1,761                                 |  |
| dvertisingtension, profit-sharing, stock bonus, and annuity plans   | 339,860<br>2,233,810                | 685,786<br>1,132,604              | 1,029,064<br>2,439,078             |  | 962,357<br>2,710,388                | 218,700<br>1,295,182                            | 702,728<br>587,102                     |  |
| mployee benefit programs  | 1,221,925                           | 944,677                           | 2,039,012                          |  |                                     | 656,547   | 458,862                                |  |
| let loss, noncapital assets Other deductions  | 12,208<br>7,106,049                 | 18,181<br>10,353,647              | 10,831                             |  | 6,340<br>11,556,733                 | 2,763<br>7,673,624                              | 5,745<br>6,245,094                     |  |
| al receipts less total deductions   | 5,637,820                           | 7,003,047                         | 24,513,035<br>14,080,023           | 9,644,932                                    | 7,954,556                           |   | 3,547,707                              |  |
| structive taxable income from related foreign   | 3,037,620                           | 7,003,075                         |                                    |  |                                     |   |  |  |
| prporations   | 274,838                             | 243,595                           | 1,922,932                          |  |                                     |   | 401,220<br>3,941,117                   |  |
| me subject to tax   | 5,898,456<br>5,581,624              | 7,242,468<br>6,785,587            | 15,958,052<br>15,617,526           |  | 9,148,274<br>9,022,432              | 2,855,329<br>2,498,694                          | 3,941,117                              | }  |
| me tax, total.  | 2,520,019                           | 2,877,068                         | 7,009,907                          | 4,199,384                                    | 4,138,811                           | 1,118,850                                       | 1,727,765                              |  |
| ormal tax, surtax, and alternative tax ax from recomputing prior year investment credit ax from recomputing prior year work incentive (WIN) | 2,459,293<br>18,678                 | 2,858,547<br>17,652               | 6,958,426<br>48,799                | <b>4,1</b> 69,617<br>20,886                  | 4,118,938<br>19,783                 | 1,108,290<br>8,531                              | 1,721,675<br>5,881                     |  |
| credit  | 42.040                              | 19<br>851                         | 1 2 600                            | 9 9 7 9                                      | (')<br>91                           | 2,027   | ( ) 209                                |  |
| dditional tax for tax preferences   | 42,048<br>493,574                   | 851<br>303,725                    | 2,680<br>2,215,971                 | 8,879<br>733,072                             | l .                                 | 1   | 379.027                                |  |
| possessions tax credit  | 1,199                               | 25,115                            | 26,935                             | 247,145                                      | 4,986                               | 419   | 67,011                                 |  |
| estment credit  | 487,471<br>1,009                    | 308,145<br>1,330                  | 582,554<br>1,019                   |  |                                     |   | 113,828<br>511                         |  |
| s credit  | 12,950                              | 61,359                            | 51,313                             |  |                                     | 12,274  |  |  |
| tributions to stockholders  |                                     | 4.00                              |                                    | 6 000 5 :-                                   |                                     | 30.000  | 0010::                                 |  |
| Cash and property except in own stock   | 1,541,641                           | 1,074,883                         | 3,561,680                          | 2,668,712                                    | 2,840,013                           | 731,986<br>134,669                              | 964,311<br>*22,949                     | I  |

Footnotes at end of table. See text for "Explenation of Terms" and "Description of the Sample and Limitations of the Data."

Table 2.3 — Balance Sheets and Income Statements, by Major Industry — Continued

(All figures are estimates based on samples-money amounts are in thousands of dollars)

|   |                            | Trensportation an         | d public utilities        |                                  | r industry — Conti        |                           | lesale and retail t                  | rade                                     |                                     |
|---|----------------------------|---------------------------|---------------------------|----------------------------------|---------------------------|---------------------------|--------------------------------------|--|-------------------------------------|
| ltern .   |                            |                           |                           | Electric,                        |                           |                           | Wholesa                              |  |                                     |
| uen   | Total                      | Trenspor-<br>tation       | Communi-<br>cetion        | gas, end<br>sanitery<br>services | Total                     | Total                     | Groceries<br>and releted<br>products | Machinery,<br>equipment,<br>and supplies | Miscellaneous<br>wholesale<br>trede |
|   | (34)                       | (35)                      | (36)                      | (37)                             | (38)                      | (39)                      | (40)                                 | (41)                                     | (42)                                |
|   |                            |                           |                           |                                  |                           |                           |                                      |  |                                     |
| fumber of returns with net income   | 59,649                     | 46,341                    | 5,466                     | 7,842                            | 500,211                   | 188,498                   | 16,175                               | 43,380                                   | 128,9                               |
| Total assets  | 577,082,002                | 128,887,334               | 177,887,433               | 270,307,235                      |                           | 266,383,692<br>15,794,338 | 21,014,972                           | 47,215,301                               | 198,153,4                           |
| Notes and accounts receivable   | 8,181,085<br>49,076,288    | 4,923,329<br>19,012,257   | 1,320,839<br>12,150,814   | 1,936,917<br>17,913,217          | 29,744,604<br>135,587,955 | 91,128,005                | 1,518,650<br>6,632,487               | 2,793,637<br>15,199,342                  | 11,482,0<br>69,296,1                |
| Less. Allowence for bed debts   | 714,989                    | 231,182                   | 249,734                   | 234,073                          | 3,182,530                 | 1,316,280                 | 120,531                              | 241,144                                  | 954,6                               |
| Inventories   | 21,930,279                 | 4,229,871                 | 5,985,496                 | 11,714,912                       | 144,273,811               | 73,326,664                | 6,073,215                            | 16,473,179                               | 50,780,2                            |
| Investments in Gavernment obligations United States                                   | 3,638,753                  | 1,291,762                 | 1,341,615                 | 1,005,376                        | 1,605,268                 | 995,404                   | 38,721                               | 110,720                                  | 845,9                               |
| State end local   | 433,597                    | 409,187                   | 14,780                    | 9,630                            | 387,839                   | 168,404                   | *3,379                               | 3,265                                    | 161,7                               |
| Other current essets  | 17,872,963                 | 5,837,770                 | 3,400,131                 | 8,635,062                        | 16,992,825                | 9,687,331<br>5,290,310    | 871,357                              | 1,202,394                                | 7,613,5                             |
| Loans to stockholders  Mortgage and real estate loans                                 | 843,045<br>1,961,106       | 693,606<br>365,579        | 84,220<br>277,895         | 65,219<br>1,317,632              | 7,313,187<br>2,544,360    | 1,334,124                 | 166,982<br>43,539                    | 232,544<br>30,095                        | 4,890,7<br>1,260,4                  |
| Other investments   | 47,280,673                 | 17,684,538                | 15,445,958                | 14,150,176                       | 43,544,658                | 29,126,773                | 983,020                              | 3,990,594                                | 24,153,                             |
| Depreciable assets  | 544,943,407<br>137,456,240 | 101,640,466<br>34,364,871 | 170,942,710<br>36,255,161 | 272,360,230<br>66,836,209        | 140,582,374<br>57,171,332 | 54,167,345<br>23,058,588  | 6,995,415<br>3,086,096               | 9,292,115<br>3,818,676                   | 37,879,8<br>16,153,8                |
| Less Accumulated depreciation Depletable assets                                       | 3,469,198                  | 442,472                   | 14,274                    | 3,022,452                        | 810,423                   | 610,907                   | *1,281                               | 29,353                                   | 580,2                               |
| Less Accumulated depletion  | 1,018,475                  | 104,968                   | 1,094                     | 912,414                          | 219,137                   | 144,679                   | 456                                  | 12,956                                   | 131,2                               |
| Lend  | 4,217,331                  | 1,401,315                 | 653,461                   | 2,162,555                        | 9,914,960                 | 3,487,676                 | 308,097                              | 480,990                                  | 2,698,5                             |
| Intangible essets (amortizable) Less Accumulated amortization                         | 4,142,219<br>1,421,548     | 2,131,296<br>879,218      | 1,511,467<br>438,905      | 499,456<br>103,425               | 2,587,112<br>827,219      | 869,580<br>298,550        | 134,393<br>44,475                    | 126,857<br>33,378                        | 608,3<br>220,6                      |
| Other assets  | 9,703,311                  | 4,404,125                 | 1,698,666                 | 3,600,521                        | 11,520,255                | 5,214,927                 | 495,995                              | 1,356,369                                | 3,362,                              |
| otal ilabilities  | 577,082,002                | 128,887,334               | 177,887,433               | 270,307,235                      | 486,009,411               | 266,383,692               | 21,014,972                           | 47,215,301                               | 198,153,4                           |
| Accounts peyable  | 31,525,841                 | 11,744,722                | 5,829,497                 | 13,951,622                       | 101,058,991               | 63,312,469                | 5,998,387                            | 8,479,669                                | 48,834,4                            |
| Mortgages, notes, end bonds payable in less than one                                  | 24,608,293                 | 6,139,474                 | 7,375,607                 | 11,093,211                       | 62,255,979                | 37,150,177                | 2,446,321                            | 8,315,673                                | 26,388,1                            |
| year. Other current liabilities   | 65,871,288                 | 16,617,268                | 22,908,373                | 26,345,647                       | 42,840,161                | 21,176,792                | 1,506,124                            | 3,628,276                                | 16,042,3                            |
| Loans from stockholders   | 1,851,935                  | 1,130,494                 | 359,271                   | 362,169                          | 11,340,132                | 5,678,510                 | 472,765                              | 941,972                                  | 4,263,                              |
| Mortgages, notes, and bonds payable in one year or more                               | 186,955,675                | 34,898,701                | 54,192,776                | 97,864,198                       | 69,613,428                | 31,714,373                | 2,758,589                            | 4,788,131                                | 24,167,6                            |
| Other liabilities   | 32,812,324                 | 7,944,734                 | 9,181,852                 | 15,685,738                       | 12,007,167                | 3,960,024                 | 549,905                              | 792,117                                  | 2,618,                              |
| Capital stock   | 82,282,506                 | 8,555,412                 | 21,103,667                | 52,623,427                       | 27,907,459                | 14,739,314                | 1,200,082                            | 2,268,979                                | 11,270,                             |
| Paid-in or capital surplus. Retained eernings, approprieted                           | 54,295,553<br>1,405,997    | 12,703,684<br>386,517     | 22,258,889<br>199,976     | 19,332,980<br>819,503            | 20,201,824<br>2,082,453   | 10,230,386<br>1,315,790   | 674,830<br>161,799                   | 1,487,017<br>160,123                     | 8,068,<br>993,                      |
| Ratained earnings, appropriated   | 96,774,197                 | 29,492,901                | 34,838,153                | 32,443,144                       | 141,815,241               | 79,733,369                |                                      | 16,873,956                               | 57,394,                             |
| Less Cost of treesury stock   | 1,301,607                  | 726,573                   | 360,630                   | 214,404                          | 5,113,424                 | 2,627,512                 | 218,920                              | 520,612                                  | 1,887,9                             |
| Total receipts  | 376,986,197                | 140,700,800               | 90,340,404                | 145,844,993                      | 1,497,703,382             | 862,502,084               | 121,991,852                          | 100,431,130                              | 640,079,                            |
| Business receipts   | 365,031,244                | 134,390,979               | 88,421,389                | 142,218,875                      | 1,463,149,295             | 849,725,388               | 120,895,784                          | 97,865,225                               | 630,964,3                           |
| Interest on Government obligations United States                                      | 221,918                    | 94,845                    | 39,580                    | 87,494                           | 187,006                   | 121,223                   | 4,988                                | 12,453                                   | 103,                                |
| State end local   | 20,429                     | 15,363                    | 1,614                     | 3,452                            | 98,545                    | 16,703                    | 1,084                                | 2,598                                    | 13,0                                |
| Other interest  | 3,243,612                  | 1,308,681                 | 412,353                   | 1,522,578                        | 7,023,160                 | 3,835,408                 |                                      | 778,579                                  | 2,848,                              |
| Rents<br>Royalties  | 2,112,169<br>229,560       | 1,188,584<br>122,950      | 551,512<br>64,009         | 372,072<br>42,601                | 3,430,770<br>275,357      | 1,193,428<br>107,959      |                                      | 442,910<br>29,779                        | 615,<br>65,                         |
| Net short-term capital gain reduced by net long-term                                  | 220,000                    | ,                         | 01,000                    | 12,001                           | 210,001                   | .07,000                   | 12,000                               | 20,110                                   |                                     |
| capital loss  | 88,933                     | 14,654                    | 71,857                    | 2,422                            | 70,324                    | 54,919                    | 1,809                                | 10,032                                   | 43,0                                |
| Net long-term capital gain reduced by net short-term capital loss                     | 1,172,737                  | 816,463                   | 189,825                   | 166,449                          | 1,445,157                 | 753,522                   | 27,533                               | 106,174                                  | 619,8                               |
| Net gain, noncepital assets   | 795,144                    | 626,076                   | 77,140                    | 91,929                           | 869,296                   | 460,803                   | 27,260                               | 112,313                                  | 321,3                               |
| Dividends received from domestic corporations   | 301,523                    | 101,269                   | 117,713                   | 82,541                           | 1,067,775                 | 713,095                   |                                      | 60,352                                   | 632,0                               |
| Dividends received from foreign corporations Other receipts                           | 149,800<br>3,619,129       | 72,879<br>1,948,057       | 35,227<br>358,186         | 41,694<br>1,312,886              | 360,741<br>19,725,956     | 234,319<br>5,285,319      |                                      | 11,828<br>998,886                        | 222,<br>3,629,                      |
| Total daductions  | 355,243,317                | 133,968,012               | 82,999,851                | 138,275,454                      |                           | 834,199,773               |                                      | 94,065,327                               | 619,857,                            |
| Cost of sales and operations  | 231,751,096                | 92,820,497                | 40,966,923                | 97,963,676                       |                           | 723,570,164               | 106,468,791                          | 73,315,895                               |                                     |
| Compensation of officers Repairs  | 2,633,189                  | 1,825,186                 | 379,449                   | 428,554                          | 21,832,749                | 11,465,455                | 1,126,850                            | 2,429,434                                | 7,909,                              |
|   | 673,780<br>1,260,797       | 215,437                   | 111,835                   | 346,508                          | 4,869,976                 | 1,865,894                 | 336,390                              | 291,621                                  | 1,237,<br><b>94</b> 5,              |
| Rent paid on business property  | 6,366,358                  | 250,869<br>4,596,176      | 691,314<br>1,200,295      | 318,614<br>569,887               | 2,546,816<br>16,773,002   | 1,341,263<br>4,043,390    | 134,274<br>597,689                   | 261,316<br>673,426                       |                                     |
| Taxes paid  | 18,808,241                 | 5,178,443                 | 5,718,163                 | 7,911,635                        |                           | 7,995,105                 |                                      | 1,130,344                                |                                     |
| Interest paid   | 17,992,878                 |                           | 4,872,559                 | 9,551,368                        |                           | 7,769,962                 | 578,513                              |  |                                     |
| Contributions or gifts Amortization   | 185,887<br>232,514         | 43,697<br>60,964          | 87,028<br>19,035          | 55,162<br>152,515                | 365,752<br>170,079        | 175,639<br>103,841        | 14,268<br>2,315                      | 30,539<br>5,472                          | 130,<br>96,                         |
| Depreciation  | 29,347,550                 | 6,685,591                 | 12,324,317                | 10,337,642                       |                           | 5,310,532                 | 668,460                              | 1,183,759                                |                                     |
| Depletion   | 336,514                    | 89,091                    | 834                       | 246,589                          | 107,086                   | 85,314                    | *937                                 | 11,351                                   | 73,                                 |
| Advertising Pension, profit-sharing, stock bonus, and annuity plans                   | 1,256,514<br>6,447,033     | 577,748<br>1,526,261      | 550,096<br>3,635,903      | 128,670<br>1,284,870             |                           | 2,755,528<br>2,409,273    | 245,311<br>282,424                   | 457,939<br>466,834                       | 2,052,<br>1,660,                    |
| Employee benefit programs   | 3,554,519                  | 1,382,946                 | 1,517,212                 | 654,361                          | 4,672,275<br>3,425,212    | 1,401,903                 | 226,867                              | 286,547                                  | 888,                                |
| Net loss, noncapital assets.  | 101,526                    | 20,954                    | 20,315                    | 60,257                           | 248,190                   | 201,157                   | 6,611                                | 16,657                                   | 177,                                |
| Other deductions  | 34,294,918                 | 15,125,200                | 10,904,572                | 8,265,146                        |                           | 63,705,354                | 0,813,523                            | 12,031,422                               | 42,860,                             |
| otal receipts less total deductions  Constructive taxable income from related foreign | 21,742,880                 | 6,732,789                 | 7,340,553                 | 7,669,539                        | 47,007,942                | 28,302,311                | 1,714,592                            | 6,365,803                                | 20,221,                             |
| corporations  | 185,254                    | 86,265                    | 52,800                    | 46,189                           | 1,279,715                 | 1,165,015                 | 1,546                                | 9,958                                    | 1,153,                              |
| let income  | 21,907,705                 | 6,803,690                 | 7,391,739                 | 7,712,276                        | 48,189,112                | 29,450,622                | 1,715,053                            | 6,373,164                                | 21,362,                             |
| ncome subject to tax<br>ncome tex, total  | 20,734,781                 | 6,042,687                 | 7,112,503                 | 7,579,591                        | 34,697,843                | 18,620,507                | 1,369,066                            | 3,083,673                                | 14,167,                             |
| Normal tax, surtax, and alternative tax   | 9,248,868<br>9,070,880     | 2,498,246<br>2,449,929    | 3,301,489<br>3,204,159    | 3,449,133<br>3,416,793           | 13,402,998<br>13,293,128  | 7,290,919<br>7,235,232    | 527,160<br>523,823                   | 1,140,439<br>1,122,129                   | 5,623,<br>5,589,                    |
| Tax from recomputing prior-year investment credit                                     | 147,248                    | 26,135                    | 96,714                    | 24,399                           |                           | 45,437                    | 3,247                                | 17,636                                   |                                     |
| Tax from recomputing prior-year work incentive (WIN) credit                           | ****                       | ****                      |                           |                                  | 7.50                      | *0 +74                    | ĺ                                    |  | **                                  |
| Additional tax for tax preferences  | *126<br>30,614             | *126<br>22,056            | -<br>*616                 | 7,941                            | 7,561<br>9,781            | *3,174<br>7,077           | 90                                   | 671                                      | *3,<br>6,                           |
| oreign tax credit   | 315,096                    | 126,811                   | 49,735                    | 138,550                          | 891,394                   | 763,182                   | l                                    | 12,853                                   | 749,                                |
| JS possessions tax credit   | 33,377                     | 301                       | 33,076                    | _                                | 76,141                    | 73,370                    | 331                                  | 143                                      | 72.                                 |
| nvestment credit<br>Nork incentive (WIN) credit                                       | 4,055,857<br>851           | 682,719<br>620            | 1,732,352<br>170          | 1,440,786<br>61                  | 1,328,438<br>3,575        | 594,219<br>924            | 68,077<br>87                         | 117,205<br>184                           |                                     |
| run nerman (tritt) Gradii   |                            |                           |                           | 3,599                            |                           | 137,896                   |                                      |  |                                     |
| Jobs credit   | 43,203                     | 33,141                    | 6,463                     | 3,333                            |                           |                           |                                      |  |                                     |
| labs credit<br>Distributions to stockholders<br>Cash and property except in own stock | 13,589,362                 | 1,440,240                 | 4,911,490                 | 7,237,631                        | 8,644,232                 | 5,814,529                 |                                      | 1,722,112                                | 3,843.                              |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Oata."

### Table 2.3 - Balance Sheets and Income Statements, by Major Industry - Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| İ   |                                   |  |                                  | 10.00                   |  | - Continued                  | and.   |                           |                                   |                                      |
|---|-----------------------------------|--|----------------------------------|-------------------------|--|------------------------------|--|---------------------------|-----------------------------------|--------------------------------------|
|   |                                   |  |                                  | Wh                      | olesale and reta<br>Retail trade                 | l trade — Continu            | ed   |                           |                                   |                                      |
| ltem.   |                                   | Building   |                                  |                         | neiaii trade                                     |                              | T  |                           |                                   | Wholesale                            |
|   | Total                             | matenals,<br>garden<br>supplies,<br>and mobile<br>home dealers | General<br>merchandise<br>stores | Food stores             | Automotive<br>dealers and<br>service<br>stations | Apparel and accessory stores | Furniture<br>and home<br>furnishings<br>stores | Eating and dnnking places | Miscellaneous<br>retail<br>stores | and retail<br>trade not<br>allocable |
|   | (43)                              | (44)   | (45)                             | (46)                    | (47)   | (48)                         | (49)   | (50)                      | (51)                              | (52)                                 |
| Number of returns with net income                                     | 311,058                           | 29,939   | 5,965                            | 24,042                  | 49,873   | 27,397                       | 27,239   | 52,586                    | 94,017                            | 655                                  |
| Total assets  | 219,306,983                       | 15,993,135   | 64,367,484                       | 26,660,235              | 35,066,125                                       | 10,562,278                   | 10,574,079                                     | 19,927,132                | 1 1                               | 318,73                               |
| Cash  | 13,935,700                        | 1,223,486  | 1,631,744                        | 2,016,033               | 2,593,751  | 1,034,424                    | 895,476  | 1,607,677                 | 2,933,110                         | 14,56                                |
| Notes and accounts receivable<br>Less Allowance for bad debts         | 44,347,999<br>1 864,447           | 3,916,863<br>96,784  | 22,268,955<br>1,273,712          | 1,531,738<br>14,049     | 4,935,290<br>110,999                             | 1,675,496<br>68,999          | 2,687,873<br>85,395                            | 1,131,531<br>20,388       |                                   | 111,95                               |
| Inventories .   | 70,862,736                        | 6,022,517  | 16,307,354                       | 8,267,450               |  | 4,264,655                    | 4,401,522                                      | 973,687                   |                                   | 84,41                                |
| Investments in Government obligations United States                   | 608,864                           | *8,727   | 48,147                           | 270,408                 | 42,270   | 78,157                       | *19,972  | 47,733                    |                                   | *1,00                                |
| State and local   | 219,435                           | *362   | 101,983                          | 42,595                  | 21,842   | *8,225                       | *15,913  | *12,009                   |                                   |                                      |
| Other current assets Loans to stockholders                            | 7,288,013<br>2,020,933            | 349,768<br>93,530  | 1,652,296<br>197,337             | 904,199<br>129,530      | 1,135,678<br>272,213                             | 529,628<br>380,937           | 279,387<br>152,343                             | 676,305<br>396,917        |                                   | 17,48<br>*1,94                       |
| Mortgage and real estate loans  | 1,209,243                         | 106,031  | 666,921                          | 22,451                  | 138,154<br>985,144                               | 41,215<br>585,811            | 13,805<br>371,102                              | 123,426<br>2,919,637      |                                   | *99<br>*13.62                        |
| Other investments Depreciable assets                                  | 14,404,259<br>86,246,927          | 895,728<br>4,840,159   | 4,749,316<br>22,586,707          | 1,846,829<br>16,812,742 | 9,893,046  | 2,874,822                    | 2,350,293                                      | 13,860,789                |                                   | 168,10                               |
| Less Accumulated depreciation   | 34,013,239                        | 2,213,229  | 8,407,116                        | 6,813,188               | 4,105,290  | 1,274,249                    | 938,947  | 4,633,931                 |                                   | 99,50                                |
| Depletable assets Less Accumulated depletion                          | 199,515<br>74,458                 | *11,462<br>*531  | *2,956<br>*1,481                 | *2,297<br>*254          | 16,374<br>*6,225                                 | *13,428<br>*4,995            | *5,148<br>*774                                 | *7,583<br>*3,813          |                                   |                                      |
| Land  | 6,424,766                         | 509,475  | 1,451,612                        | 861,018                 | 1,059,901  | 118,563                      | 205,071  | 1,490,295                 | 728,830                           | *2,51                                |
| Intangible assets (amortizable) Less. Accumulated amortization        | 1,717,518<br>528,660              | 124,942<br>40,234  | 137,336<br>31,059                | 198,578<br>65,988       | 64,009<br>23,955                                 | 134,225<br>34,257            | 24,286<br>8,753                                | 509,435<br>162,148        |                                   | *1                                   |
| Other assets  | 6,301,880                         | 240,863  | 2,278,186                        | 647,846                 | 663,888  | 205,191                      | 185,756  | 990,388                   | 1,089,761                         | 3,44                                 |
| Total liabilities   | 219,306,983                       | 15,993,135   | 64,367,484                       | 26,660,235<br>5,735,574 | 35,066,125                                       | 10,562,278<br>1,799,641      | 10,574,079                                     | 19,927,132                |                                   | 318,73                               |
| Accounts payable  Mortgages, notes, and bonds payable in less         | 37,682,911                        | 2,321,840  | 13,460,858                       | 5,735,574               | 3,744,627  |                              | 1,837,283                                      | 1,647,407                 |                                   | 63,61                                |
| than one year   | 25,057,448                        | 1,958,799<br>1,109,641   | 4,698,124                        | 961,719                 | 12,513,929                                       |                              | 956,778<br>1,107,695                           | 894,149<br>1,553,786      |                                   | 48,35<br>31,60                       |
| Other current liabilities Loans from stockholders                     | 21,631,763<br>5,638.463           | 630,698  | 8,128,036<br>663,170             | 2,654,722<br>291,936    | 2,666,329<br>763,643                             |                              | 440,114  | 958,697                   |                                   | *23,15                               |
| Mortgages, notes, and bonds payable in one                            | 37,840,681                        | 2,240,188  | 11,810,374                       | 5,862,854               | 3,854,383  | 1,209,414                    | 1,418,134                                      | 5,646,336                 | 5,798,996                         | 58,37                                |
| year or more<br>Other liabilities                                     | 8,015,514                         | 502,924  | 2,467,124                        | 683,624                 | 574,288  |                              | 407,010  | 2,298,123                 |                                   | *31,62                               |
| Capital stock   | 13,132,788                        | 1,322,234  | 2,773,896                        | 1,405,519               | 2,331,079  |                              | 844,097  | 1,171,917                 |                                   | 35,35                                |
| Peid-in or capital surplus Retained earnings, appropriated            | 9,963,124<br>766,406              | 514,829<br>38,856  | 3,118,989<br>277,042             | 1,490,310<br>31,024     | 580,039<br>108,231                               | 618,384<br>34,130            | 515,854<br>130,204                             | 1,199,810<br>42,375       |                                   | *8,31<br>25                          |
| Retained earnings, unappropriated                                     | 62,049,776                        | 5,596,474  | 17,314,788                       | 7,855,830               | 8,301,521  | 4,117,540                    | 3,136,305                                      | 4,843,784<br>329,252      |                                   | 32,09<br>*14,02                      |
| Less Cost of treasury stock  Fotal receipts                           | 2,471,891<br>633,96 <b>9,</b> 060 | 243,348<br><b>39,634,43</b> 1                                  | 344,918<br>114,551,900           | 312,877<br>143,262,010  | 371,943<br>150,068,117                           | 202,937<br><b>25,146,240</b> | 219,396<br><b>24,750,593</b>                   | 41,560,626                |                                   | 1,232,23                             |
| Business receipts   | 612,203,845                       | 38,872,924   | 101,870,237                      | 141,780,075             | 147,690,038                                      |                              | 24,223,543                                     | 39,834,105                |                                   | 1,220,06                             |
| Interest on Government obligations United States                      | 65,726                            | 2,025  | 5,595                            | 23,326                  | 7,946  | 5,924                        | 951  | 8,771                     | 11,189                            | 5                                    |
| State and local   | 81,841                            | *49  | 1,173                            | 70,769                  | 475  | 1,176                        | *5,856   | 1,082                     | 1,262                             | _                                    |
| Other interest  | 3,186,059<br>2,235,407            | 179,528<br>137,658   | 1,380,770<br>522,407             | 193,512<br>262,328      | 637,197<br>324,730                               | 129,883<br>79,339            | 154,715<br>68,860                              | 192,732<br>617,810        |                                   | 1,69<br>*1,93                        |
| Royalties   | 167,398                           | *241   | 4,188                            | 11,976                  | 13,642   |                              | *881   | 118,427                   |                                   | _                                    |
| Net short-term capital gain reduced by net long-<br>term capital loss | 15,406                            | 1,639  | •27                              | 1,248                   | 3,794  | *3,626                       | *109   | 1,301                     | 3,661                             | _                                    |
| Net long-term capital gain reduced by net short-                      |                                   |  |                                  |                         |  |                              |  |                           |                                   |                                      |
| term capital loss Net gain, noncapital assets                         | 691,337<br>406,554                | 47,942<br>33,469   | 170,427<br>25,521                | 65,278<br>39,042        | 64,671<br>79,648                                 | 5,678<br>28,806              | 8,905<br>9,535                                 | 200,495<br>98,097         |                                   | *29<br>*1,93                         |
| Dividends received from domestic                                      |                                   |  |                                  |                         |  |                              |  |                           |                                   |                                      |
| corporations Dividends received from foreign                          | 354,676                           | 7,030  | 244,276                          | 19,421                  | 10,096   | 43,516                       | 6,450  | 7,843                     | 16,045                            |                                      |
| corporations<br>Other receipts  | 126,423<br>14,434,389             | *572<br>351,353  | 84,683<br>10,242,596             | 24,358<br>770,676       | 1,925<br>1,233,957                               | *638<br>244,688              | 4<br>270,783                                   | 479,962                   | 14,243<br>840,374                 | 6,24                                 |
| Total deductions  | 615,289,663                       | 38,029,373   | 1                                |                         | 147,532,746                                      |                              | 23,657,229                                     |                           | 1                                 | 1,206,00                             |
| Cost of sales and operations  | 439,032,097                       | 28,315,695   | 65,442,863                       | 110,440,591             | 124,396,582                                      | 14,500,133                   | 15,115,096                                     | 16,642,270                |                                   | 1,026,60                             |
| Compensation of officers, Repairs                                     | 10,354,561<br>3,000,740           | 1,077,672<br>162,850   | 365,120<br>572,124               | 971,755<br>781,164      | 2,267,236<br>370,083                             | 790,870<br>88,960            | 979,512<br>101,507                             | 1,276,845<br>522,267      | 2,625,553<br>401,784              | 12,73<br>3,34                        |
| Bad debts   | 1,204,071                         | 161,464  | 423,788                          | 65,882                  | 171,161  | 60,769                       | 100,683  | 27,821                    | 192,503                           | *1,48                                |
| Rent paid on business property  Taxes paid                            | 12,704,503<br>10,940,765          | 450,644<br>683,592   | 2,578,883<br>2,428,672           | 1,916,328<br>1,833,493  | E  |                              | 744,097<br>488,619                             | 2,131,626<br>1,558,020    |                                   | 25,11<br>10,13                       |
| Interest paid   | 7,335,886                         | 490,352  | 2,566,070                        | 489,215                 | 1,833,311  | 207,010                      | 287,305  | 644,554                   | 818,069                           | 10,50                                |
| Contributions or gifts<br>Amortization                                | 189,942<br>66,139                 | 13,964<br>1,987  | 58,917<br>11,320                 | 22,590<br>4,595         |  |                              |  | 14,842<br>20,886          |                                   | 17                                   |
| Depreciation .  | 7,668,255                         | 447,372  | 1,693,088                        | 1,418,004               | 1,175,628  |                              |  | 1,235,563                 | 1,202,339                         | 13,03                                |
| Depletion<br>Advertising  | 21,772<br>9,133,745               | 394<br>416,545   | *1,266<br>2,693,997              | 1,711<br>1,375,356      | 1,260<br>1,045,063                               | 521,566                      | 893,674  | *6,903<br>844,700         |                                   | 3,09                                 |
| Pension, profit-sharing, stock bonus, and annuity                     |                                   |  |                                  |                         |  |                              |  |                           |                                   |                                      |
| plans<br>Employee benefit programs                                    | 2,260,929<br>2,021,103            | 140,698<br>106,133   | 613,772<br>417,824               | 579,790<br>624,362      | 224,106<br>302,178                               | 126,832<br>73,593            | 92,290<br>67,212                               | 125,136<br>165,053        |                                   | *2,07<br>2,20                        |
| Net loss, noncapital assets   | 47,034                            | 1,316  | 2,348                            | 8,098                   | 11,382   | 1,894                        | 1,790  | 11,073                    | 9,133                             | -                                    |
| Other deductions  Fotal receipts less total deductions                | 109,308,121<br>18,679,397         | 5,558,696<br>1,605,058   |                                  | 20,042,666<br>2,686,410 | 12,833,023<br>2,535,372                          | 5,115,852<br>1,379,805       | 4,545,598<br>1,093,364                         | 14,088,140<br>2,244,928   |                                   | 95,41<br>26,23                       |
| Constructive taxable income from related                              |                                   | 1,005,050  |                                  |                         | 2,555,572  |                              | 1,055,504                                      |                           |                                   | 20,20                                |
| foreign corporations Net income                                       | 114,700<br>18,712,256             | 1,605,009  | 86,108<br>3,512,759              |                         | 2,534,897  | 1,378,691                    | 1,087,508                                      | 423<br>2,244,269          |                                   | 26,23                                |
| ncome subject to tax  | 16,061,028                        | 1,374,441  | 3,203,713                        |                         | 2,175,200  | 1,205,812                    | 896,235  | 1,697,813                 | 3,103,456                         | 16,30                                |
| ncome tax, total Normal tax, surtax, and afternative tax              | 6,105,245<br>6,051,119            | 462,507<br>460,381   | 1,425,008<br>1,410,943           | 1,004,323<br>993,647    | 718,204<br>705,858                               |                              | 298,368<br>297,239                             | 620,362<br>614,771        |                                   | 6,83<br>6,77                         |
| Tax from recomputing prior-year                                       |                                   |  |                                  |                         |  |                              |  |                           |                                   |                                      |
| investment credit  Tax from recomputing prior-year work incentive     | 47.036                            | 2,059  | 12,310                           | 7,821                   | 11,293   | 842                          | 953  | 4,484                     | 7,275                             | *5                                   |
| (WIN) credit  | 4,387                             | *26  |                                  | *2,422                  | *565   | -                            | _  | (')                       | •5                                | -                                    |
| Additional tax for tax preferences                                    | 2,704                             | *40  | ]                                | *434                    | 488  | *116                         | 176<br>89                                      | 1,107                     |                                   | -                                    |
| Foreign tax credit<br>US possessions tax credit                       | 128,212<br>4,772                  | _  | 1,282                            | 23,724<br>3,070         |  | *116<br>262                  | _  | 38                        | 119                               |                                      |
| nvestment credit<br>Nork incentive (WIN) credit                       | 732,893                           | 35,439<br>*45  | 182,427                          | 167,401                 | 78,464   | 21,993                       | 17,649<br>23                                   | 109,569<br>969            |                                   | 1,32                                 |
| Jobs credit   | 2,652<br>221,346                  |  |                                  | 377<br>36,679           |  |                              |  | )                         |                                   | *13                                  |
| Distributions to stockholders   |                                   |  |                                  |                         | [  |                              | 44.000   | 204.015                   | 200.010                           | *0 *0                                |
| Cash and property except in own stock<br>Corporation's own stock      | 2,826,208<br>216,942              |  | 1,272,343<br>38,222              | 382,184<br>68,871       | 140,403<br>*16,299                               |                              | 44,262<br>32,004                               | 304,318<br>*5,752         |                                   | *3,49                                |

Foolnoles at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data"

Table 2.3 — Balance Sheets and Income Statementa, by Major Industry — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|  |                              |                            |   | Major industry                                   |                           |   |                         |   |
|--|------------------------------|----------------------------|---|--|---------------------------|---|-------------------------|---|
|  |                              |                            |   | Finance, insurance                               | a, and real astate        |   |                         |   |
| item   | Totat                        | 8anking                    | Credit<br>agencies<br>other than<br>banks | Secunty,<br>commodity<br>brokers and<br>services | Insurance                 | Insurance<br>agents,<br>brokars, and<br>service | Real estate             | Holding and other invest-<br>ment companies except bank holding companies |
|  | (53)                         | (54)                       | (55)                                      | (56)   | (57)                      | (58)  | (59)                    | (60)  |
|  |                              |                            |   |  |                           |   |                         |   |
| Number of returns with net income  | 261,546                      | 12,157                     | 31,015                                    | 4,499  | 5,710                     | 30,113  | 166,399                 |   |
| Total assets   | 3,249,289,045                | 1,744,840,714              | 588,593,639                               | 82,051,549                                       | 632,759,218               | 11,907,349                                      | 74,479,681              |   |
| Notes and accounts receivable  | 315,988,913<br>1,056,428,489 | 270,209,687<br>930,924,646 | ,4,324,014<br>63,325,184                  | 3,823,009<br>27,770,528                          | 7,284,307<br>16,712,897   | 2,299,085<br>4,343,579                          | 5,542,232<br>7,714,050  |   |
| Less: Allowance for bad debts  | 27,340,248                   | 10,340,421                 | 16,089,372                                | 37,645   | 268,231                   | 141,593   | 373,748                 | 89,23   |
| Inventories  | 3,842,060                    | 72,234                     | 1,110,085                                 | 16,264   | 825,308                   | 5,315   | 1,683,077               | 129,77  |
| United States  | 182,613,860                  | 123,361,142                | 18,054,161                                | 3,122,202  | 31,517,707                | 252,523   | 470,153                 |   |
| State end local  | 174,629,162                  | 106,644,247                | 2,193,891<br>8,655,687                    | 497,516<br>21,711,139                            | 62,878,373                | 111,585   | 255,174                 |   |
| Other current essets Loans to stockholders   | 97,813,398<br>4,604,491      | 28,162,434<br>1,533,922    | 1,242,365                                 | 31,626   | 25,372,361<br>137,513     | 459,297<br>125,231                              | 8,879,507<br>950,286    | 4,572,97<br>583,54  |
| Mortgage and real estate loans   | 717,576,816                  | 130,866,911                | 461,454,991                               | 66,294   | 117,808,293               | 66,540  | 4,376,056               | 2,937,73  |
| Other investments  | 559,932,491<br>97,388,079    | 90,071,420<br>30,915,436   | 22,455,393<br>10,274,181                  | 3,434,489<br>909,760                             | 337,612,780<br>11,116,488 | 2,676,266<br>1,402,526                          | 7,913,093<br>39,336,744 | 95,769,05<br>3,432,94   |
| Less: Accumulated depreciation   | 31,801,393                   | 7,909,310                  | 3,440,573                                 | 341,082  | 2,458,137                 | 564,055   | 16,096,342              |   |
| Depletable assets.   | 710,110<br>196,626           | 8,629<br>2,032             | 8,469<br>*3,059                           | *49,507<br>*26,086                               | 2,232<br>2,095            | *163<br>38                                      | 504,437                 |   |
| Less: Accumulated depletion  | 17,995,423                   | 2,753,315                  | 1,889,844                                 | 34,248   | 760,949                   | 88,849  | 74,720<br>11,183,596    |   |
| Intangible assets (amortizable)  | 1,274,920                    | 244,667                    | 166,109                                   | 32,022   | 160,334                   | 224,233   | 284,872                 | 142,68  |
| Less: Accumulated amortization   | 445,095<br>78,274,193        | 65,080<br>47,388,865       | 73,361<br>3,025,629                       | 8,820<br>966,578                                 | 40,062<br>23,338,203      | 75,335<br>633,178                               | 148,288<br>2,079,501    |   |
| Total liebilities  | 3,249,288,045                | 1,744,840,714              | 588,593,639                               | 62,051,549                                       | 632,759,218               | 11,907,349                                      | 74,479,681              |   |
| Accounts payable   | 56,135,060                   | 4,529,899                  | 4,192,070                                 | 23,853,909                                       | 14,218,775                | 4,779,181                                       | 2,583,522               |   |
| Mortgages, notes, and bonds payable in less than one                                       | 141,874,199                  | 49,441,523                 |   | 10.593.809                                       | 6,202,530                 |   |                         |   |
| year   | 2,012,267,661                | 1,481,841,335              | 64,205,867<br>400,803,923                 | 19,377,442                                       | 100,921,099               | 432,159<br>1,200,806                            | 8,752,176<br>4,333,730  |   |
| Loans from stockholders  | 11,251,641                   | 5,024,742                  | 1,116,253                                 | 119,016  | 1,409,252                 | 148,274   | 2,922,132               |   |
| Mortgages, notes, and bonds payable in one year or more                                    | 158,028,894                  | 36,902,082                 | 75,482,601                                | 1,778,509  | 9,962,499                 | 618,129   | 27,976,775              | 5,308,29  |
| Other liabilities  | 467,783,931                  | 46,179,852                 | 11,283,155                                | 1,443,341  | 401,626,535               | 347,934   | 3,887,623               | 3,015,48  |
| Capital stock  | 83,474,022                   | 22,059,562                 | 5,955,737                                 | 589,762  | 5,730,425                 | 687,823   | 6,643,425               | 41,807,2  |
| Paid-in or capital surplus  Retained earnings, appropriated                                | 146,864,760<br>25,130,022    | 37,420,077<br>3,939,094    | 4,817,950<br>3,847,703                    | 1,615,103<br>47,434                              | 16,660,634<br>14,716,682  | 598,591<br>45,992                               | 5,441,051<br>338,570    | 80,311,39<br>2,194,54   |
| Retained earnings, unappropriated  | 163,743,021                  | 58,104,483                 | 17,236,402                                | 2,764,186  | 62,006,645                | 3,260,825                                       | 12,593,012              |   |
| Less: Cost of treasury stock   | 17,264,166                   | 601,936                    | 348,023                                   | 130,962  | 695,856                   | 212,365   | 992,334                 | 14,282,68   |
| Total receipts   | 485,231,051                  | 151,845,922                | 59,472,791                                | 11,748,253                                       | 213,988,731               | 11,260,832                                      | 31,365,980              |   |
| Business receipts Interest on Government obligations                                       | 226,327,929                  | 15,637,003                 | 9,365,446                                 | 4,675,818  | 166,182,514               | 10,716,935                                      | 17,234,220              | 2,515,99  |
| United States.   | 15,525,915                   | 10,007,056                 | 2,052,657                                 | 606,780  | 2,118,133                 | 26,283  | 62,656                  | 652,35  |
| State and local  | 9,107,610                    | 5,641,444<br>113,094,048   | 89,541                                    | 50,470   | 3,136,757                 | 15,013  | 23,034                  |   |
| Other interest   | 196,095,329<br>11,954,213    | 1,739,636                  | 45,687,144<br>415,615                     | 2,178,517<br>34,319                              | 28,352,834<br>2,843,387   | 275,892<br>39,113                               | 1,356,279<br>6,422,548  |   |
| Royalties  | 463,395                      | 19,867                     | 12,829                                    | 3,427  | 49,283                    | *3,038  | 94,128                  |   |
| Net short-term capital gain reduced by net long-term capital loss                          | 504 107                      | 27 691                     | 22.512                                    | 107 502  | 72.500                    | 1 210   | 40.901                  | 200.60  |
| Net long-term capital gain reduced by net short-term                                       | 594,107                      | 37,681                     | 23,512                                    | 107,502  | 73,588                    | 1,319   | 49,821                  | 300,68  |
| capital loss   | 4,598,558                    | 515,631                    | 355,575                                   | 86,750   | 390,354                   | 25,710  | 1,211,955               |   |
| Net gain, noncapital assets  | 7,760,407<br>7,466,156       | 334,412<br>450,218         | 239,313<br>74,083                         | 3.537,271<br>87,858                              | 91,649<br>3,745,011       | 9.302<br>44,729                                 | 3,489,811<br>134,001    | 58,64<br>2,930,25   |
| Dividends received from foreign corporations   | 468,135                      | 181,115                    | 50,889                                    | 7,050  | 59,067                    | 16,469  | 1,806                   | 151,73  |
| Other receipts   | 14,869,297                   | 4,187,811                  | 1,106,186                                 | 372,491  | 6,946,153                 | 87,029  | 1,285,720               | 883,90  |
| Total deductions   | 443,217,452                  | 137,836,577                | 55,413,445<br>2,443,688                   | 10,762,987                                       | 198,229,458               | 9,977,998                                       | 25,964,728              | 5,032,2   |
| Cost of sales and operations Compensation of officers                                      | 112,205,923<br>11,078,502    | 2,846,664<br>4,503,849     | 1,000,103                                 | 583,600<br>897,139                               | 97,190,966<br>728,042     | 2,318,533<br>1,576,243                          | 5,556,537<br>2,000,921  | 1,265,93<br>372,20  |
| Repairs  | 1,632,573                    | 654,721                    | 177,898                                   | 22,018   | 93,694                    | 30,767  | 616,144                 | 37,33   |
| Bad debts  | 5,881,889<br>5,216,817       | 3,354,469<br>2,101,885     | 1,895,261<br>378,710                      | 57,190<br>312,438                                | 356,003<br>1,278,029      | 73,000<br>300,533                               | 102,365<br>768,476      | 43,60<br>76,74  |
| Taxes paid   | 11,009,666                   | 2,851,512                  | 872,668                                   | 285,770  | 4,479,158                 | 330,567   | 1,951,500               | 238,49  |
| Interest paid  | 137,639,191                  | 86,938,933                 | 39,861,622                                | 2,452,125  | 4,577,636                 | 110,847   | 3,144,963               | 753,0   |
| Contributions or gifts Amortization  | 311,770<br>135,352           | 155,932<br>38,899          | 32,356<br>16,355                          | 9,606<br>7,016                                   | 53,645<br>33,819          | 12,430<br>11,760                                | 31,224<br>23,523        | 16,5<br>3,9   |
| Depreciation   | 8,363,255                    | 3,789,076                  | 764,570                                   | 150,958  | 1,567,674                 | 195,766   | 1,721,989               |   |
| Depletion  | 115,170                      | 2,509                      | 14,830                                    | 10,443   | 24,337                    | *29   | 23,337                  | 39,6  |
| Advertising.  Pension, profit-sharing, stock bonus, and annuity plans                      | 3,191,068<br>4,001,705       | 1,051,811<br>1,387,690     | 633,554<br>275,579                        | 101,419<br>146,897                               | 700,703<br>1,627,310      | 146,721<br>252,701                              | 536,630<br>195,508      |   |
| Employee benefit programs  | 1,858,992                    | 861,189                    | 169,788                                   | 73,898   | 472,195                   | 127,143   | 110,511                 | 24,2  |
| Net loss, noncapital assets Other deductions   | 1,099,474<br>139,276,106     | 574,426<br>26,703,013      | 89,878<br>6,786,584                       | 394,292<br>5,258,176                             | 9,033<br>85,037,213       | 1,050<br>4,489,909                              | 23,910<br>9,157,188     |   |
| otal receipts less total deductions  | 52,013,599                   | 14,009,346                 | 4,059,346                                 | 985,266  | 15,759,273                | 1,282,834                                       | 5,401,252               |   |
| constructive taxable income from related foreign   |                              |                            |   |  |                           |   |                         |   |
| corporations<br>at income  | 301,803<br>43,207,792        | 142,345<br>8,510,247       | 51,621<br>4,021,426                       | 2,055<br>936,850                                 | 33,809<br>12,656,325      | 14,532<br>1,282,354                             | *40<br>5,378,258        |   |
| ncome subject to tax   | 28,235,559                   | 7,903,125                  | 3,612,927                                 | 793,938  | 9,502,359                 | 1,021,182                                       | 3,864,678               | 1,537,3   |
| come tax, total  | 11,738,259                   | 3,407,150                  | 1,589,104                                 | 330,949  | 4,305,956                 | 377,202   | 1,194,004               |   |
| Normal tax, surtax, and alternative tax  Tax from recomputing prior-year investment credit | 11,584,809<br>41,509         | 3,368,811<br>17,460        | 1,508,446<br>4,402                        | 329,666<br>854                                   | 4,295,201<br>6,480        | 375,742<br>1,450                                | 1,183,281<br>4,280      |   |
| Tax from recomputing pnor-year work incentive (WIN)  |                              |                            |   |  |                           |   |                         |   |
| credit Additional tax for tax preferences  | 603<br>111,338               | 196<br>20,682              | 375<br>75,881                             | 1<br>428   | (¹)<br>2,274              | •9  | 22<br>6,422             |   |
| oreign tax credit.   | 1,289,696                    | 959,861                    | 43,179                                    | 5,055  | 204,626                   | 15,869  | 1,366                   |   |
| J.S possessions tax credit   | 2,785                        | -                          | 1,790                                     | 233  | _                         | -   | 100                     | 66  |
| Nork incentive (WIN) credit  | 806,984<br>723               | 479,549<br>361             | 56,431<br>89                              | 26,731<br>3                                      | 141,755<br>253            | 19,188  | 54,832<br>*14           | 28,49   |
| obs credit   | 57,265                       | 14,754                     | 6,603                                     | 3,321  | 3,061                     | 5,809   | 19,167                  | 4,55  |
| Distributions to stockholders  |                              |                            |   |  |                           |   |                         |   |
| Cash and property except in own stock  | 17,120,359<br>952,419        | 3,631,657<br>613,210       | 683,885<br>29,460                         | 180,882<br>*12,325                               | 3,278,224<br>125,033      | 373,095<br>*5,752                               | 741,762<br>31,142       | 8,230,85  |

Footnotes at and of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.3 — Balance Sheets and Income Statements, by Major Industry — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

|   |                          |  |                         | Major industry<br>Services | — Continued  |  | 1                                   |  |
|---|--------------------------|--|-------------------------|----------------------------|--|--|-------------------------------------|--|
| Item  | Total                    | Hotels<br>and other<br>lodging<br>places | Personal services       | Business<br>services       | Auto repair<br>miscellaneous<br>repair<br>services | Amusement<br>and<br>recreation<br>services | Other services                      | Nature of<br>business<br>not allocable |
|   | (61)                     | (62)                                     | (63)                    | (64)                       | (65)   | (66)                                       | (67)                                | (68)                                   |
| Number of returns with net income   | 361,741                  | 9, <b>90</b> 9                           | 27,433                  | 87,356                     | 40,868   | 26,095                                     | 170,080                             | 5,14                                   |
| Total assets  | 116,669,883              | 13,873,528                               | 5,732,127               | 33,469,654                 | 14,105,716   | 21,666,723                                 | 27,822,136                          | 1,068,52                               |
| Cash Notes and accounts receivable  | 12,500,885<br>20,334,952 | 1,312,716<br>954,198                     | 686,986<br>1,065,791    | 3,561,793<br>8,739,217     | 962,385<br>2,274,506                               | 1,792,366<br>2,366,176                     | 4,184,640<br>4,935,064              | 116,04<br>267,43                       |
| Less Allowance for bad debts  | 624,146                  | 59,500                                   | 18,587                  | 170,248                    | 40,877   | 88,738                                     | 246,197                             | *3,00                                  |
| Inventories Investments in Government obligations   | 5,664,713                | 208,851                                  | 420,120                 | 1,330,361                  | 1,230,565  | 1,695,075                                  | 779,741                             | 136,93                                 |
| United States   | 698,343                  | 8,150                                    | *19,093                 | 209,901                    | *85,201  | 146,530                                    | 229,468                             | *14,96                                 |
| State and local   | 455,543<br>9,089,488     | *8,179                                   | *37,837<br>329,854      | 351,260<br>3.033.450       | 1,957  | 14.865                                     | 41,425                              | 5,47;                                  |
| Other current assets Loans to stockholders  | 1,771,645                | 493,877<br>152,064                       | 67,350                  | 447,766                    | 434,862<br>110,307                                 | 3,500,974<br>152,686                       | 1,296,469<br>841,471                | 57,47<br>196,49                        |
| Mortgage and real estate loans  | 1,730,593                | 245,868                                  | 24,021                  | 392,588                    | 27,741   | 875.919                                    | 164,456                             | *45,65                                 |
| Other investments Depreciable assets  | 13,001,404<br>70,142,542 | 2,029,484<br>10,641,445                  | 346,574<br>4,223,578    | 4,985,850<br>16,057,021    | 501,735<br>12,218,700                              | 2,443,872<br>11,537,964                    | 2,693,889<br>15,463,835             | 121,81<br>516,59                       |
| Less Accumulated depreciation   | 28,876,107               | 3,852,579                                | 2,153,682               | 7,484,406                  | 4,577,798  | 5.240.504                                  | 5,567,138                           | 366,07                                 |
| Depletable assets   | 98,013                   | 1,747                                    | *4.589<br>*13           | 29,246<br>1,999            | *1,500<br>*225                                     | *24.195                                    | 36,736                              | -                                      |
| Less Accumulated depletion Land   | 9,945<br>4,707,404       | 1,194,825                                | 308,533                 | 626,414                    | 483,200  | *2,559<br>1,156,555                        | *5,127<br>937,878                   | 23,93                                  |
| Intangible assets (amortizable)   | 1,851,230                | 132,891                                  | 124,415                 | 517,517                    | 84,967   | 663,798                                    | 327,642                             | 19,41                                  |
| Less Accumulated amortization Other assets  | 722,356<br>4,855,683     | 47,467<br>448,800                        | 35,584<br>281,250       | 112,509<br>956,433         | 14,523<br>321,513                                  | 410,987<br>1,038,518                       | 101,286<br>1,809,169                | 4,10<br>19,46                          |
| Total liabilities   | 116,669,883              | 13,873,528                               | 5,732,127               | 33,469,654                 | 14,105,716   | 21,666,723                                 | 27,822,136                          | 1,068,52                               |
| Accounts payable Mortgages, notes, and bonds payable in less than one   | 11,264,899               | 624,446                                  | 353,899                 | 4,767,936                  | 1,204,243  | 2,129,817                                  | 2,184,558                           | 179,77                                 |
| year<br>Other current liabilities   | 10,822,788<br>16,603,652 | 744,408<br>1,043,225                     | 448,890<br>671,908      | 4,325,301<br>3,858,808     | 2,115,097<br>1,676,929                             | 1,237,820<br>5,268,906                     | 1,951,271<br>4,083,876              | 55,69<br>164,08                        |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or   | 2,696,991                | 492,581                                  | 200.048                 | 551,388                    | 290,301  | 393,270                                    | 769,404                             | 17,094                                 |
| more<br>Other liabilities   | 28,329,294<br>4.846,550  | 5.839.604<br>523,365                     | 1,108,946<br>270,257    | 6,016,984<br>1,337,473     | 4,154,038<br>733,409                               | 4,298,060<br>880,748                       | 6,911,662<br>1,101,298              | 240,80°<br>12,70                       |
| Capital stock   | 7,385,369                | 1,142,238                                | 490,167                 | 1,502,007                  | 570,805  | 1,883,856                                  | 1,796,296                           | 68,40                                  |
| Paid-in or capital surplus  | 9,323,612                | 1,149,096                                | 204,959                 | 3,486,826                  | 497,701  | 1,487,762                                  | 2,497,269                           | 92,559                                 |
| Retained earnings, appropriated Retained earnings, unappropriated   | 433,743<br>27,065,644    | 55,393<br>2,473,926                      | *29,551<br>2,166,334    | 159,699<br>8,050,444       | 37,693<br>2,971,613                                | 50,807<br>4,426,788                        | 100,600<br>6,976,539                | *26<br>253,73                          |
| Less Cost of treasury stock   | 2,102,661                | 214,755                                  | 212,832                 | 587,212                    | 146,115  | 391,111                                    | 550,636                             | *34,37                                 |
| Total receipta  | 192,743,653              | 12,409,738                               | 10,244,928              | 58,113,415                 | 20,372,011   | 22,504,230                                 | <b>6</b> 9, <b>099</b> ,33 <b>2</b> | 2,150,900                              |
| Business receipts . Interest on Government obligations United States  | 184,496,668<br>96,420    | 11,468,324<br>3,385                      | 9,981,191               | 55,843,390<br>24,049       | 19,512,048<br>6,273                                | 20,358,646<br>30,236                       | 67,333,069<br>28,086                | 1,876,910<br>*1,683                    |
| State and local   | 19,904                   | *950                                     | 2,555                   | 10,560                     | *624   | 2,680                                      | 2,536                               | 67                                     |
| Other interest<br>Rents   | 1,743,453<br>1,158,603   | 164,900<br>74,772                        | 65,470<br>27,900        | 547,341                    | 181,073  | 349,798<br>214,384                         | 434,870                             | 16,02                                  |
| Royalties   | 783,417                  | 110,125                                  | *25,892                 | 418,476<br>57,889          | 201,233  | 570,416                                    | 221,838<br>13,213                   | 12,252                                 |
| Net short-term capital gain reduced by net long-term capital loss   | 75,718                   | 6,476                                    | *3,356                  | 26,137                     | 4,766  | 21,204                                     | 13,779                              | *936                                   |
| Net long-term capital gain reduced by net short-term capital loss   | 656,441                  | 132,951                                  | 23,845                  | 180,145                    | 41,782   | 115,887                                    | 161,832                             | *50,956                                |
| Net gain, noncapital assets   | 541,508                  | 26,422                                   | 21,233                  | 173,790                    | 174,637  | 41,234                                     | 104,192                             | *1,70                                  |
| Dividends received from domestic corporations Dividends received from foreign corporations  | 194,837<br>106,579       | 20,606<br>68                             | 6,569<br>6,2 <b>9</b> 0 | 51,492<br>57,094           | 21,499<br>*2,520                                   | 53,665<br>18,048                           | 40,806<br>22,560                    | *2,34                                  |
| Other receipts  | 2,870,106                | 400,758                                  | 76,236                  | 723,053                    | 219,676  | 727,830                                    | 722,553                             | 187,424                                |
| Total deductions  | 180,705,731              | 11,131,234                               | 9,579,167               | 54,476,828                 | 19,451,714   | 20,629,662                                 | 65,437,126                          | 1,995,579                              |
| Cost of sales and operations Compensation of officers   | 91,226,007<br>20,416,277 | 5,404,269                                | 4.888.665               | 32,408,568                 | 10,844,678   | 10,698,647                                 | 26,980,979                          | 1,245,70                               |
| Repairs .   | 1,759,277                | 250,261<br>298,854                       | 661,104<br>129,958      | 3,494,034<br>356,020       | 1.091,999<br>324,886                               | 937,577<br>279,932                         | 13,981,302<br>369,627               | 90,734<br>5,648                        |
| Bad debts   | 542,016                  | 40,654                                   | 41,696                  | 160,068                    | 52,724   | 32,972                                     | 213,902                             | 4,490                                  |
| Rent paid on business property Taxes paid   | 6,261,973<br>6,439,297   | 633,408<br>674,875                       | 390,929<br>389,762      | 1,421,663<br>1,742,096     | 602,794<br>629,588                                 | 726,303<br>715,851                         | 2.486,875<br>2,287,125              | 50,053<br>70,581                       |
| Interest paid   | 4,071 201                | 581,896                                  | 163,201                 | 1,047,329                  | 789,244  | 608,452                                    | 881,078                             | 27,18                                  |
| Contributions or gifts Amortization   | 105,443<br>119,322       | 7,544<br>4,909                           | 7,348<br>5,494          | 28,903<br>19,376           | 5,871  | 24,601<br>71,377                           | 31,176<br>16,032                    | 816                                    |
| Depreciation  | 8,533,590                | 650,945                                  | 425,379                 | 2,404,201                  | 2,134<br>2,101,169                                 | 1,549,640                                  | 1,402,256                           | 44,530                                 |
| Depletion   | 5,902                    | *608                                     | •1                      | 1,316                      | *93  | 827  | 3,057                               | -                                      |
| Advertising Pension, profit-shanng, stock bonus, and annuity plans  | 2,028,510<br>4,148,381   | 240,842<br>42,974                        | 199,349<br>85,830       | 509,877<br>683,326         | 173,021<br>77,900                                  | 634,663<br>233,970                         | 270,757<br>3,024,382                | 5,426<br>13,860                        |
| Employee benefit programs   | 1,413,286                | 95,628                                   | 62,888                  | 396,925                    | 96,259   | 105,563                                    | 656,022                             | 7,609                                  |
| Net loss, noncapital assets Other deductions  | 48,707<br>33,586,543     | 3,991<br>2,199,576                       | 3,929<br>2,123,635      | 17,762<br>9,785,364        | 4,604<br>2,654,549                                 | 5,203<br>4,004,084                         | 13,218<br>12,819,335                | *36<br>428,859                         |
| Total receipts less total deductions Constructive taxable income from related foreign   | 12,037,922               | 1,278,503                                | 665,761                 | 3,636,586                  | 920,297  | 1,874,568                                  | 3,662,206                           | 155,321                                |
| corporations  | 91,383                   | 46                                       | 5,510                   | 51,471                     | 122  | 22,640                                     | 11,596                              | _                                      |
| Net income  | 12,109,401               | 1,277,599                                | 668,716                 | 3,677,498                  | 919,796  | 1,894,527                                  | 3,671,266                           | 154,65                                 |
| Income subject to tax Income tax, total   | 9,554,446<br>3,315,934   | 999,047<br>404,780                       | 532,155<br>182,917      | 3,094,120<br>1,122,675     | 710,797<br>217,663                                 | 1,476,733                                  | 2,741,594<br>782,854                | 129,477<br>38,293                      |
| Normal tax, surtax, and alternative tax Tax from recomputing pnor-year investment credit. Tax from recomputing pnor-year work incentive (WIN) | 3,278,825<br>34,977      | 401,534<br>2,752                         | 180,423<br>2,393        | 1,107,571<br>14,541        | 212,462<br>5,193                                   | 602,985<br>1,532                           | 773,850<br>8,564                    | 38,26                                  |
| credit  | *359                     | _  | •44                     | *52                        | Ó  | _  | •263                                | _                                      |
| Additional tax for tax preferences.   | 1,773                    | 494                                      | •57                     | 511                        | • 7  | 528  | 176                                 | 18                                     |
| Foreign tax credit U.S. possessions tax credit  | 142,072<br>6,234         | 5,539<br>730                             | 5,406                   | 61,646                     | 1204   | 47,969                                     | 21,308                              |  |
| Investment credit   | 561,508                  | 43,697                                   | 25,268                  | 3,242<br>160,517           | 64,<br>64,732                                      | 1,278<br>134,700                           | 920<br>132,594                      | 1,230<br>3,54                          |
| Work incentive (WIN) credit   | 4,811                    | 192                                      | 701                     | 2,372                      | *50  | *197                                       | 1,299                               | *75 <del>6</del>                       |
| Jobs credit Distributions to stockholders   | 186,234                  | 12,601                                   | 6,370                   | 65,096                     | 13,615   | 9.098                                      | 79,455                              | *1,309                                 |
| Cash and property except in own stock   | 1,708,192                | 199,764                                  | 138,154                 | 434,867                    | 85,258   | 276,041                                    | 574,107                             | *11,547                                |
| Corporation's own stock   | 94,427                   | _  | 1,145                   | 33,997                     | 15   | *31,306                                    | 27,963                              | · _                                    |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based
\*\*Data deleted to avoid disclosure of information for specific corporations. Deleted data are included in the appropriete totals.

[Less than 500) per return

NOTE. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data.

### Table 2.4. — Balance Sheets and Income Statements, by Size of Total Assets

[All figures are estimates based on samples—money amounts are in thousands of dollars]

|  | Total<br>returns               | Т                               |                            | ze of total assets         |                            | <b>\$</b> 600,000       |
|--|--------------------------------|---------------------------------|----------------------------|----------------------------|----------------------------|-------------------------|
| ltem   | of active corporations         | Zero<br>assets                  | \$1<br>under               | \$100,000<br>under         | \$250,000<br>under         | \$500,000<br>under      |
|  | (1)                            | (2)                             | \$100,000                  | \$250,000                  | \$500,000                  | \$1,000,000             |
|  | (1)                            | (2)                             | (3)                        | (4)                        | -(3)                       | (0)                     |
| lumber of returns  | 2,556,794                      | 70,249                          | 1,332,977                  | 484,444                    | 277,781                    | 178,1                   |
| otal assets  |                                | -                               | 46,407,354                 | 78,146,722                 | 98,006,851                 | 124,432,7               |
| Cash   | 461,750,680                    | -                               | 8,027,045                  | 10,302,350                 | 11,100,979                 | 12,212,1                |
| Notes and accounts receivable Less Allowance for bad debts                                     | 1,814,195,947<br>42,800,472    | _                               | 6,373,645<br>127,252       | 13,778,635<br>161,660      | 19,101,158<br>260,691      | 26,853,1<br>442,6       |
| Inventores   | 503,033,064                    | -                               | 6,521,499                  | 13,155,654                 | 18,794,144                 | 26,300,9                |
| Investments in Government obligations  | 224,260,009                    | _1                              | 57,721                     | 262,729                    | 349,771                    | 520,0                   |
| United States State and local  | 196,705,649                    | _                               | 23,602                     | 77,172                     | 110,326                    | 137,1                   |
| Other current assets   | 259,684.140                    | -                               | 2,314,674                  | 3,844,696                  | 4,711,487                  | 6,296,2                 |
| Loans to stockholders  | 25,429,489<br>840,876,064      | -                               | 1,983,725<br>456,345       | 2,394,619<br>955,341       | 1,931,526<br>1,412,589     | 1,689,6<br>1,670,4      |
| Mortgage and real estate loans Other investments   | 1,027,900,380                  | _                               | 1,506,611                  | 3,464,518                  | 5,552,780                  | 6,727,                  |
| Depreciable assets .   | 1,896,559,882                  | -                               | 29,346,727                 | 40,403,565                 | 47,059,403                 | 56,895,                 |
| Less Accumulated depreciation  | 697,645,652                    | -                               | 14,826,444                 | 19,033,681                 | 21,750,053                 | 26,154,                 |
| Depletable assets Less. Accumulated depletion  | 57,655,398<br>16,005,905       | _                               | 82,859<br>31,361           | 99,275<br>27,559           | 149,092<br>43,377          | 219,<br>52,             |
| Land   | 85,080,153                     | _                               | 2,264,520                  | 5,169,191                  | 6,467,836                  | 8,343,                  |
| Intangible assets (amortizable)  | 37,394,782<br>15,126,876       | _                               | 642,692<br>302,578         | 713,834<br>313,200         | 770,902<br>310,149         | 775.<br>255.            |
| Less Accumulated amortization Other assets   | 176,110,231                    | _                               | 2,093,324                  | 3,061,244                  | 2,859,127                  | 2,696,                  |
| otal liabilities   | 6,835,056,963                  | _                               | 46,407,354                 | 78,146,722                 | 98,006,851                 | 124,432.                |
| Accounts payable   | 481,133,527                    | _                               | 6,960,899                  | 11,679,138                 | 14,927,486                 | 20,168,                 |
| Mortgages, notes, and bonds payable in less than one year                                      | 452,181,682                    | _                               | 5,234,499                  | 8,863,994                  | 11,833,588                 | 18,167                  |
| Other current liabilities Loans from stockholders  | 2,582,916,809<br>67,343,182    | _                               | 4,832,274<br>8,527,615     | 6,091,580<br>7,577,595     | 7,100,394<br>7,077,139     | 9,657<br>6,2 <b>5</b> 9 |
| Mortgages, notes, and bonds payable in one year or more  | 884,636,968                    | _                               | 8,683,513                  | 15,418,344                 | 19,704,711                 | 25,327                  |
| Other liabilities  | 651,059,724                    | -                               | 1,690,693                  | 2,305,184                  | 2,417,934                  | 3,346                   |
| Capital stock  | 352,811,534<br>447,596,758     | _                               | 10,720,929                 | 10,728,746<br>3,112,207    | 10,704,674<br>4,038,684    | 11,570,<br>5,797.       |
| Paid-in or capital surplus Retained earnings, appropriated                                     | 48,745,435                     | _                               | 289,458                    | 304,933                    | 416,205                    | 587                     |
| Retained earnings, unappropriated  | 910,521,567                    | -                               | - 2,025,715                | 13,808,606                 | 21,775,944                 | 25,854                  |
| Less Cost of treasury stock  | 43,890,224                     | 45.050.050                      | 1,545,841                  | 1,743,605                  | 1,989,907                  | 2,304.<br>281,975       |
| otal receipts  | 5,598,689,129<br>5,136,075,461 | <b>45,952,258</b><br>34,069,319 | 186,677,431<br>182,775,054 | 199,241,753<br>194,236,878 | 229,887,975<br>223,199,093 | 281,975                 |
| Business receipts Interest on Government obligations   | 3,130,073,401                  | 34,009,319                      | 102,775,034                | 194,230,076                | 223,199,093                | 2/4,13/,                |
| United States  | 19,508,285                     | 367,341                         | 42,706                     | 28,192                     | 38,065                     | 72.                     |
| State and local  | 10,872,462<br>258,924,285      | 60,635<br>9,425,970             | 1,923<br>406,544           | 4,462<br>660,116           | 6,490<br>862,684           | 14.<br>1,277            |
| Other interest   | 31,864,870                     | 375,629                         | 923,434                    | 1,608,358                  | 1,904,049                  | 1,873,                  |
| Royalties  | 8,437,908                      | 37,540                          | 69,200                     | 46,594                     | 116,499                    | 52,                     |
| Net short-term capital gain reduced by net long-term capital loss                              | 1,207,729<br>19,958,447        | 12,044<br>217,644               | 20,833<br>438,817          | 38,437<br>370,014          | 59,856.<br>548,160         | 47,<br>579.             |
| Net long-term capital gain reduced by net short-term capital loss  Net gain, noncapital assets | 15,378,796                     | 310,782                         | 442,300                    | 391,192                    | 769,059                    | 865                     |
| Dividends received from domestic corporations  | 16,824,708                     | 98,369                          | 24,527                     | 85,712                     | 144,101                    | 152                     |
| Dividends received from foreign corporations  Other receipts                                   | 12,713,087<br>66,923,091       | 83,965<br>893,022               | *150<br>1,531,943          | *219<br>1,771,581          | 2,401<br>2,237,517         | 2,898,                  |
| otal deductions  |                                | 45,873,703                      | 185,234,671                | 194,443,622                | 223,556,732                | 275,258                 |
| Cost of sales and operations   | 3,709,672,825                  | 24,622,759                      | 99,750,891                 | 123,305,071                | 159,134,082                | 204,740                 |
| Compensation of officers .   | 97,221,581                     | 548,255                         | 23,462,532                 | 14,672,956                 | 10,774,967                 | 9,922<br>1,563          |
| Repairs Bad debts  | 38,712,313<br>17,432,363       | 224,979<br>295,784              | 1,262,696<br>269,018       |                            | 1,475,162<br>660,345       | 728                     |
| Rent paid on business property   | 63,517,369                     | 909,501                         | 6,393,086                  |                            | 3,864,863                  | 3,618                   |
| Taxes paid   | 127,751,719                    | 919,163                         | 5,167,355                  | 5,322,749                  | 5,171,726                  | 5,898                   |
| Interest paid Contributions or gifts   | 261,277,331<br>2,288,334       | 10,130,814<br>8,515             | 1,510,333<br>32,140        | 2,344,116<br>47,242        | 3,091,159<br>58,805        | 4,288<br>73             |
| Amortization.  | 1,408,016                      | 20,547                          | 49,056                     | 43,959                     | 33,989                     | 28                      |
| Depreciation   | 138,061,915                    | 958,403                         | 3,361,593                  | 4,036,500                  | 4,339,114                  | 5,109                   |
| Depletion Advertising  | 7,817,359<br>46,321,658        | 66,136<br>322,350               | 10,897<br>1,851,357        | 20,940<br>1,585,351        | 28,452<br>1,672,410        | 46<br>1,760             |
| Advertising Pension, profit-sharing, stock bonus, and annuity plans                            | 46,506,098                     | 193,208                         | 2,959,137                  | 1,530,531                  | 1,162,439                  | 1,334                   |
| Employee benefit programs  | 33,620,835                     | 199,086                         | 845,261                    | 766,327                    | 817,641                    | 1,031                   |
| Net loss, noncapital assets Other deductions   | 4,072,020<br>720,043,275       | 112,106<br>6,342,096            | 114,785<br>38,194,533      | 78,846<br>33,990,895       | 80,348<br>31,191,232       | 35,006                  |
| otal receipts less total deductions  | 282,964,117                    | 78,555                          | 1,442,760                  | 4,798,131                  | 6,331,244                  | 6,717                   |
| onstructive taxable income from related foreign corporations                                   | 12,524,077                     | 34,722                          | _                          | _                          | 1253                       | *3                      |
| et income (less deficit)   | 284,615,731                    | 52,642<br>2,160,990             | 1,440,837<br>6,424,909     | 4,793,669<br>7,662,963     | 6,325,006<br>8,841,112     | 6,706<br>9,885          |
| Net income<br>Deficit  | 321,649,761<br>37,034,030      | 2,108,348                       | 4,984,072                  | 2,869,294                  | 2,516,106                  | 3,178                   |
| come subject to tax  | 279,376,063                    | 1,643,992                       | 3,378,362                  | 5,495,023                  | 6,653,246                  | 7,754                   |
| come tax, total  | 120,047,034                    | 705,719                         | 642,249                    |                            | 1,623,607                  | 2,269                   |
| Normal tax, surtax, and alternative tax  Tax trom recomputing prior-year investment credit     | 118,860,300<br>744,915         | 680,432<br>16,432               | 628,451<br>13,336          | 1,099,169<br>17,569        | 1,594,384<br>23,794        | 2,239<br>26             |
| Tax from recomputing prior-year work incentive (WIN) credit                                    | 9,171                          | *2,442                          | _                          | *11                        | *3,714                     |                         |
| Additional tax for tax preferences   | 432,649                        | 6,413                           | <b>1</b> 462               | *552                       | 1,714                      | 3                       |
| oreign tax credit<br>.S. possessions tax credit  | 36,827,331<br>1,376,124        | 44,587<br>9,757                 | *2,206<br>365              | *457<br>115                | *526<br>1,525              | 3 5                     |
| vestment credit  | 14,634,672                     | 50,587                          | 123,419                    | 218,220                    | 275,302                    | 348                     |
| Vork incentive (WIN) credit  | 27,934                         | 76                              | *1,876                     | 1,166                      | 1,352                      | 3                       |
| obs credit<br>ravel, entertainment and gift expense  | 1,293,215<br>20,389,975        | 4,738<br>184,287                | 89,358<br>950,552          | 160,373<br>741,917         | 156,209<br>685,493         | 182<br>786              |
| istributions to stockholders   | 20,000,075                     | .54,207                         | 030,002                    | , , , , ,                  | 223, 100                   | , 50                    |
| Cash and property except in own stock  | 86,613,794                     | 1,713,035                       | 1,361,301                  | 753,522                    | 935,134                    | 948                     |
| Corporation's own stock  | 3,132,795                      | 29,748                          | *5,570                     | 30,795                     | 23,216                     | 27                      |

### Table 2.4. — Balance Sheets and Income Statements, by Size of Total Assets — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|   | 44.000.000              | <b>85 000 000</b>       |                          | total assets—Cor                        |                          | *********                 | _                         |
|---|-------------------------|-------------------------|--------------------------|---|--------------------------|---------------------------|---------------------------|
| ttem  | \$1,000,000<br>under    | \$5,000,000<br>under    | \$10,000,000<br>under    | \$25,000,000<br>under                   | \$50,000,000<br>under    | \$100,000,000<br>under    | \$250,000,000             |
|   | \$5,000,000             | \$10,000,000            | \$25,000,000             | \$50,000,000                            | \$100,000,000            | \$250,000,000             | or more                   |
|   | (7)                     | (8)                     | (9)                      | (10)                                    | (11)                     | (12)                      | (13)                      |
|   | 150 402                 | 20,686                  | 15,279                   | 7,323                                   | 4,436                    | 3,006                     | 2,68                      |
| iumber of returns   | 159,633                 | 144,147,198             | 241,328,163              | 258,255,879                             | 310,782,886              | 462,157,605               | 4,747,925,98              |
| Cash  | 25,360,594              | 9,601,143               | 16,420,969               | 15,744,804                              | 16,508,739               | 20,967,107                | 315,504,82                |
| Notes and accounts receivable   | 75,837,138              | 39,016,763              | 77,539,886               | 88,804,895                              | 89,367,027               | 102,896,721               | 1,274,626,96              |
| Less: Allowance for bad debts   |                         | 943,413                 | 1,590,432                | 2,290,256                               | 3,300,573                | 5,221,212                 | 26,918,09                 |
| Invantones  | 73,795,866              | 26,682,287              | 29,716,046               | 20,138,394                              | 22,003,615               | 32,079,255                | 233,845,31                |
| Invastments in Government obligations. United States                  | 2,590,764               | 4,371,722               | 13,688,055               | 17,443,223                              | 17,516,310               | 22,778,706                | 144,680,92                |
| State and local   | 931,529                 | 1,498,351               | 8,271,115                | 13,926,877                              | 14,522,873               | 18,748,106                | 138,458,56                |
| Other current assets  | 17,670,668              | 7,867,613               | 10,505,733               | 8,920,690                               | 10,692,832               | 16,871,350                | 169,988,09                |
| Loans to stockholders   | 2,491,126               | 683,351                 | 624,558                  | 647,790                                 | 614,475                  | 995,957                   | 11,372,72                 |
| Mortgage and real estate loans  | 4,859,648               | 5,785,817<br>11,472,052 | 16,860,442<br>21,770,112 | 34,540,033<br>23,592,817                | 65,495,940<br>34,032,408 | 119,640,738<br>62,596,477 | 589,198,75<br>837,109,38  |
| Other investments Depreciable assets                                  | 135,705,160             | 51,728,193              | 60,584,283               | 45.025.231                              | 50,256,981               | 83,863,128                | 1,295,691,44              |
| Less: Accumulated depreciation  | 59,355,105              | 22,314,963              | 24,543,395               | 17,656,321                              | 18,858,977               | 31,880,793                | 441,271,51                |
| Depletable assets   | 1,134,005               | 696,420                 | 1,214,314                | 1,266,888                               | 1,833,969                | 2,664,788                 | 48,293.86                 |
| Lass: Accumulated depletion   | 294,412                 | 191,110                 | 320,350                  | 384,156                                 | 474,027                  | 640,379<br>4,792,617      | 13,546,29<br>25,406,19    |
| Land  | 15,761,530<br>2,064,301 | 4,682,058<br>845,415    |                          | 3,477,543<br>1,052,841                  | 3,699,560<br>1,280,193   | 2,052,098                 | 25,986,24                 |
| Less: Accumulated amortization.                                       | 870,604                 | 303,571                 | 354,207                  | 332,951                                 | 334,617                  | 524,894                   | 11,224,14                 |
| Other assets  | 7,252,123               | 2,969,070               |                          | 4,337,336                               | 5,926,158                | 9,477,835                 | 130,722,7                 |
| otal liabilities  |                         | 144,147,198             |                          | 258,255,679                             | 310,782,886              | 462,157,605               | 4,747,925,98              |
| Accounts payable  | 54,180,330              | 20,089,860              |                          | 15,002,176                              | 16,339,905               | 24,160,086                | 275,184,7                 |
| Mortgages, notes, and bonds payable in less than one year             | 51,772,876              | 19,346,828              |                          | 18,373,477                              | 21,025,732               | 23,197,821                | 251,854,86<br>1,886,376,6 |
| Other current liabilities   |                         | 28,837,001<br>2,134,820 | 90,584,431<br>1,747,849  | 131,349,170<br>1,388,247                | 158,065,657<br>1,737,952 | 229,067,367<br>1,725,019  | 19,927,6                  |
| Loans from stockholders   |                         | 23,935,280              |                          | 24,605,860                              | 31,504,851               | 46,983,958                | 595,195,5                 |
| Other liabilities   |                         | 5,853,404               |                          | 10,324,130                              | 15,181,696               | 29,948,929                | 560,561,2                 |
| Capital stock   | . 22,254,032            | 8,069,455               |                          | 10,795,110                              | 11,080,299               | 17,925,599                | 225,114,9                 |
| Paid-in or capital surplus  | J 15.037.487            | 8,012,934               | 13,252,497               | 15,637,009                              | 22,007,809               | 37,153,731                | 320,508,13<br>37,361,73   |
| Ratained aarnings, appropriated                                       | 1,672,790<br>70,401,914 | 750,176<br>28,712,596   |                          | 1,300,545<br>30,833,729                 | 1,798,938<br>33,414,930  | 3,013,659<br>52,135,627   | 597,381,3                 |
| Less: Cost of treasury stock  | 5,417,691               | 1,595,156               |                          | 1,353,776                               | 1,374,883                | 3,154,191                 | 21,540,7                  |
| Total receipts  |                         | 244,933,865             | 264,086,039              | 191,026,457                             | 211,200,889              | 299,038,115               | 2,743,198,8               |
| Business receipts.  |                         | 236,062,764             | 247,958,101              | 172,307,667                             | 188,578,629              | 266,141,582               | 2,434,765,05              |
| Interest on Government obligations:                                   |                         | 200,002,10              | 2 ,000,100               | 1                                       |                          |                           |                           |
| United States   | 249,954                 | 386,875                 |                          | 1,446,997                               | 1,470,137                | 1,907,813                 | 12,341,76                 |
| State and local   | 88,337                  | 89,829                  |                          | 656,987<br>11,289,988                   | 727,937<br>14,175,453    | 927,486<br>21,009,173     | 7,881,00<br>185,869,8     |
| Other interast  | 3,733,376<br>4,039,331  | 2,552,085<br>1,499,886  |                          | 1,061,953                               | 1,005,547                | 1,314,809                 | 14,718,9                  |
| Royalties   | 447,521                 | 225,480                 |                          | 171,031                                 | 212,765                  | 465,833                   | 6,375,1                   |
| Nat short-term capital gain reduced by net long-term capital loss     |                         | 46,361                  | 77,267                   | 53,938                                  | 97,333                   | 112,809                   | 507,5                     |
| Nat long-term capital gain reduced by nat short-term capital loss     | 1,809,011               | 640,804                 | 983,276                  | 710,425                                 | 921,454                  | 1,391,619                 | 11,347,3                  |
| Net gain, noncapital assets   | 1,949,745<br>516,309    | 710,217<br>292,616      | 891,543<br>524,682       | 640,190<br>481,163                      | 701,132<br>836,518       | 928,479<br>1,157,539      | 6,778,6<br>12,510,9       |
| Dividends received from domestic corporations                         |                         | 49,045                  |                          | 113,894                                 | 164,197                  | 500,665                   | 11,675,3                  |
| Other receipts  | 6,620,354               | 2,377,904               |                          | 2,092,224                               | 2,309,788                | 3,180,309                 | 38,427,2                  |
| Total deductions  | 681,682,701             | 236,723,495             | 252,831,371              | 161,771,742                             | 200,440,834              |                           | 2,554,734,1               |
| Cost of sales and operations  | 526,534,538             | 183,119,256             |                          | 127,913,439                             | 142,490,937              |                           | 1,731,094,6               |
| Compensation of officers  | 18,335,837              | 3,698,124               |                          | 2,047,837                               | 1,809,208                |                           | 8,408,3<br>23,266,8       |
| Repairs<br>Bad debts  | 3,308,933<br>1,777,956  | 1,117,625<br>617,122    |                          | 896,479<br>1,040,610                    | 1,073,757<br>961,752     | 1,832,944<br>1,124,640    | 8,685,4                   |
| Rant paid on businass property  |                         | 2,235,385               |                          | 1,837,889                               | 1,953,538                | 3,173,245                 | 25,608,0                  |
| Taxes paid  |                         | 4,513,561               | 4,824,708                | 3,788,299                               | 4,229,107                | 5,946,475                 | 68,938,3                  |
| Interast paid   | 11,734,059              | 5,115,783               | 8,772,720                |   |                          |                           | 172,182,0                 |
| Contributions or gifts  | 209,807                 | 91,648                  |                          |   | 92,079<br>56,793         |                           | 1,322,7<br>718,0          |
| Amortization  | 127,440<br>12,169,575   | 115,050<br>4,505,755    |                          | 44,114<br>3,561,646                     |                          |                           | 84,887,9                  |
| Deplation   |                         | 120,483                 | 206.375                  | 172,015                                 | 215,309                  | 456,769                   | 6,221.9                   |
| Advartising   |                         | 1,642,601               | 1,900,988                | 1,544,099                               | 1,883,310                | 3,002,395                 | 24,667,8                  |
| Pension, profit-sharing, stock bonus, and annuity plans               | 3,281,386               |                         | 1,296,345                |   |                          | 1,988,860                 | 29,565,2                  |
| Employee benefit programs   |                         | 1,076,810               | 400 700                  | 1,005,335                               |                          | 1,834,286<br>933,982      | 20,781.2<br>1,216,7       |
| Nat ioss, noncapital assets   |                         | 99,143<br>27,558,283    | 30,475,238               | 166,833<br>26,486,476                   | 590,021<br>25,829,866    |                           | 347,168,4                 |
| Total receipts lass total deductions                                  |                         |                         | 1                        |   | 1                        | 1                         | 188,464,7                 |
| Constructive taxable income from related foreign corporations         |                         | 20,431                  |                          | 96,435                                  |                          |                           | 11,807,5                  |
| Net income (less deficit)   | 19,730,938              | 8,140,972               |                          | 8,694,163                               |                          |                           | 192,391,2                 |
| Net income  |                         |                         |                          | 10,471,421                              | 11,502,226<br>1,347,625  |                           | 198,715,0<br>6,323,7      |
| Deficit   |                         | 2,103,298<br>8,450,816  |                          |   |                          |                           | 182,831,7                 |
| ncome tax, total  |                         | 3,643,590               |                          |   | 4,033,753                | 1                         | 83,085,3                  |
| Normal tax, surtax, and alternative tax.                              | 7,976,483               | 3,607,616               | 4,661,507                | 3,753,202                               | 3,989.377                | 6,275,890                 | 82,354,1                  |
| Tax from recomputing prior-year invastment credit                     | 78,457                  | 27,229                  | 31,780                   |   | 20,129                   |                           | 436,5                     |
| Tax from recomputing prior-year work incentive (WIN) credit           |                         |                         |                          |   | 24,236                   | 411<br>36,457             | 294,1                     |
| Additional tax for tax praferances                                    |                         | )                       | 1                        | 1                                       |                          | 1                         |                           |
| Foreign tax credit  | 18,175<br>56,963        |                         |                          |   |                          |                           | 218,2                     |
| nvestment credit  | 902,854                 |                         |                          | 311,571                                 | 351,584                  | 567,349                   | 10,726.7                  |
| Vork incentive (WIN) credit   | 5,139                   | 1,411                   | 1,356                    | 1,070                                   | 1,090                    | 1,057                     | 9,2                       |
| obs credit  | 376,212                 |                         |                          |   |                          |                           |                           |
| Fravel, antartainment and gift axpense                                | 1,858,096               | 785,991                 | 975,680                  | 681,322                                 | 837,272                  | 1,231,427                 | 10,671,7                  |
| Distributions to stockholders:  Cash and property except in own stock | 2,504,487               | 1,335,950               | 2,262,302                | 2,373,039                               | 2,626,575                | 5,102,092                 | 64,698.3                  |
|   |                         |                         | -,,002                   | _, _,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, |                          |                           | 1,657,9                   |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.5 — Balance Sheets and Income Statements, by Size of Total Assets

[All figures are estimates based on samples-money amounts are in thousands of dollars]

| Number of returns  |                                     | s           | ize of total assets | Sı          |            | Total<br>returns |  |
|--|-------------------------------------|-------------|---------------------|-------------|------------|------------------|--|
| Marcher of returns   | inder under                         | under       | under               | under       |            | with<br>net      | ttem .   |
| Total assets   |                                     |             |                     |             | (2)        |                  |  |
| Total assets   |                                     |             |                     |             |            |                  | No. de la constanta de la cons |
| Cash   |                                     |             |                     |             | 23,936     |                  |  |
| Notes and accounts recoverable (1647/200000 — 3,815.598 (0.27.205 (162.205  |                                     |             |                     |             |            |                  |  |
| Less Allowance for bad debts   37,024,009   50,055,20   126,331   126,332    | 5,622,516 21,891,739                | 15,622,516  | 10,372,525          | 3,813,599   | -          | 1,647,209,506    | Notes and accounts receivable  |
| Investigation   17,000   17,   | 208,053 315,04                      |             |                     |             |            |                  | Less. Allowance for bad debts  |
| Silbe and local   176,594.391   -   16,437   7,055   99,38   3299,12   329   | 4,191,823 19,990,74                 | 14,191,02   | 5,213,230           | 3,019,342   | _          |                  | Investments in Government obligations  |
| Demic current assets   | 279,595 484,54                      |             |                     |             |            |                  | Charles and the sale   |
| Loans to stockholders  |                                     |             |                     |             | I          |                  |  |
| Mortgages and real estate loans  |                                     | 1,479,446   |                     |             |            |                  | Land to the state of the state of  |
| Depresable asserts   1.28  | 1,030,844 1,287,70                  | 1,030,844   | 690,061             |             |            |                  |  |
| Less Accumulated deprenadan  |                                     |             |                     |             |            |                  |  |
| Less Accumulated depletion   |                                     | 17,006,246  |                     |             |            |                  |  |
| Land (2.24) — 1,211,700 (3.137,013 (4.516,66 immagable assents (amortzable) (3.78,52,66 (4.77) (4.14,70 (4.14,7 | 79,215 87,12                        |             |                     |             |            |                  |  |
| Inlangable assets (amortzable)   22,789,248   - 27,99,070   45,1470   486,717   486,   |                                     |             |                     |             |            |                  |  |
| Other issests         (504,591,201)         —         1,240,393         2027,049         1,398,201           Accounts payable         408,665,944         —         2,377,673         5,518,277         7,591,478         10,111,273         1,781,782         5,180,277         7,591,478         10,111,273         1,781,783,783         1,781,783,783         1,781,783,783         1,781,783,783         1,781,783,783         1,781,783,783         1,781,783,783         1,781,783         1,7  | 468,718 564,4                       |             | 451,470             | 273,970     | -          | 32,769,248       | Intangible assets (amortizable)  |
| Total labilities   | 204,907 197,3                       |             |                     |             |            |                  |  |
| Accounts payable in less than one year and bonds payable in less than one year and bonds payable in less than one year and bonds payable in less than one year and bonds payable in one year or more and part of the part of t | 1                                   |             |                     |             |            |                  |  |
| Mortgages, incless, and bonds payable in less than one year  |                                     | 10.811.387  |                     |             |            |                  | Accounts payable   |
| Lears from stockholders  | 7,183,858 11,066,9                  | 7,183,858   | 4,539,681           | 2,428,779   | -          |                  | Mortgages, notes, and bonds payable in less than one year  |
| Mortgages, notes, and bonds payable in one year or more (71487,151 — 3,665,200 8,715,790 12,065,700 16,063,656,87 — 7,012 14,010 15,093,000 1,093, |                                     |             |                     |             |            |                  |  |
| Office is faultities   |                                     | 12,109,679  |                     |             |            | 714,847,151      | Mortgages, notes, and bonds payable in one year or more  |
| Padin or coptal surplus   386,195.726  | 1,639,398 2,324,79                  | 1,639,398   |                     |             | -          |                  | Other liabilities  |
| Retained earnings, appropriated   44,814,700   143,612   291,338   381,358   24,324,85   165,544,818   24,324,85   165,544,818   24,324,85   165,544,818   165,544,818   165,544,818   165,544,818   165,544,818   165,544,818   165,544,818   165,544,818   165,544,818   165,544,818   165,544,818   166,544,818   165,544,818   166,544,818   166,544,818   165,544,818   166,544,818   165,544,818   166,544,818   166,544,818   165,544,818   166,544,818     |                                     |             |                     |             |            |                  |  |
| Retained earnings, unappropriated Loss Cost of treasury stock (s. 24) 39.96,331 — 6.74,766  16.544,818  24,324.85  13.95,933  1.421,039  1.421, | 2,137,748 3,141,79<br>383,458 475,6 |             |                     |             |            |                  |  |
| Second   S   | 4,324,858 29,056,70                 | 24,324,858  | 16,544,818          | 6,740,766   |            |                  |  |
| Business recepts   |                                     |             |                     |             | _          |                  |  |
| Interest on Government Obligations United States State and local Other interest 22,102,667 39,781,990 22,511 1,750 2,922 5,24 1,315,803 1,443,13 1,550,765 8,815 1,502,903 1,443,13 1,570,905 1,573,44 1,315,803 1,443,13 1,570,905 Net short-term capital gain reduced by net long-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net short-term capital gain reduced by net short-term capital loss Net gain term capital gain reduced by net short-term capital loss Net gain term capital gain reduced by net short-term capital loss Net gain term capital gain reduced by net short-term capital loss of term capital loss of term capital loss of term capital loss of term capital l |                                     |             |                     |             |            |                  |  |
| State and local   9,781,990   22,511   1,750   2,922   5,224     Chiter interests   228,102,667   3,193,190   22,511   1,750   2,922   5,224     Chiter interests   26,384,319   157,055   557,344   1,315,803   1,443,17   3,225     Reysilhes   7,865,765   28,815   50,089   21,530   106,05     Net short-term capital gain reduced by net independ capital loss   1,882,000   10,433   15,798   33,672   54,30     Net long-term capital gain reduced by net short-term capital loss   1,862,7325   13,050,332   244,559   375,802   308,441   689,05     Net long-term capital gain reduced by net short-term capital loss   16,676,682   39,506   22,045   56,627   131,000,332   244,559   375,802   308,441   689,05     Dividends received from domestic corporations   16,076,682   39,506   22,045   76,627   131,000,332   244,559   375,802   308,441   689,05   22,045   67,627   131,000,332   244,559   375,802   308,441   689,05   22,045   67,627   131,000,332   244,559   375,802   308,441   689,05   22,045   67,627   131,000,332   244,559   375,802   308,441   689,05   22,045   67,627   131,000,332   244,559   375,802   308,441   689,05   22,045   67,627   131,000,332   244,559   375,802   308,441   689,05   22,045   67,627   131,000,332   244,559   375,802   308,441   309,05   | 1,270,309 225,463,67                | 104,270,365 | 140,014,399         | 122,112,754 | 21,407,990 | 4,400,990,000    | Interest on Government obligations   |
| Other interest         228,102,667         3,139,190         287,688         534,943         739,86           Royalines         7,866,765         28,815         53,089         21,530         106,03           Royalines         1,082,003         10,433         15,798         33,080         21,530         106,03           Net long-term capital gain reduced by net short-term capital loss         18,647,325         193,663         333,306         324,620         484,17           Net long-term capital gain reduced by net short-term capital loss         16,078,682         93,500         22,045         76,627         131,08           Dividends received from domestic corporations         16,078,682         93,500         22,045         76,627         131,08           Obtal deductions         4,571,881,480         23,744,79         18,466,080         14,852,746         18,443,32,746         18,466,080         18,647,854,47         18,957,07         1,359,643         17,579,00         20,00         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         18,759,100         1  | 31,984 66,95                        |             |                     |             |            |                  |  |
| Rents   7,866,765   58,744   1,315,803   1,443,13   1,765,765,764   1,315,803   1,443,13   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765   1,765,767,765,767,762,77   1,765,767,765,767,762,77   1,765,767,762,77   1,765,767,762,77   1,765,767,762,77   1,765,767,762,77   1,765,767,762,77   1,765,767,762,77   1,765,762,77   1,765,767,762,77   1,765,767,762,77   1,765,767,762,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,762,77   1,765,767   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,77   1,765,767,   |                                     |             |                     |             |            |                  |  |
| Nel short-term capital gain reduced by net long-term capital loss Nel long-term capital gain reduced by net short-term capital loss Nel long-term capital gain reduced by net short-term capital loss Nel sign, noncapital assets  | 1,443,134 1,498,05                  | 1,443,134   | 1,315,803           | 557,344     | 157,055    | 26,384,319       | nents  |
| Net long-term capital gain reduced by net short-term capital loss Net gain, non-apital assets Dividends received from domestic corporations 16,078,682 93,560 20,455 76,627 131,060 Dividends received from domestic corporations 16,078,682 93,506 22,045 76,627 131,060 Dividends received from foreign corporations 16,078,682 93,506 22,045 76,627 131,060 Dividends received from foreign corporations 16,59,229,371 533,447 1,097,670 1,359,643 17,579,000 Dividends received from foreign corporations 17,581 deductions 18,751,891,480 23,974,386 118,668,001 143,527,46 180,779,700 Cost of sales and operations 18,271,792,067 14,879,105 64,785,441 92,291,420 130,655,160 Compensation of officers 18,392,971 102,558 17,559 28,577 42,581 Bad debts 19,392,771 102,558 17,559 28,577 42,581 Bad debts 19,392,771 102,558 17,559 28,577 42,581 Bad debts 19,392,771 102,558 17,559 28,577 42,581 Bad debts 111,723,515,550,53 25,648 33,461 11,492 Bad debts 111,723,515,550,53 25,648 33,461 11,492 Bad debts 111,723,515,550,53 25,648 33,461 11,492 Bad debts 111,723,515,550,53 25,648 33,461 11,492 Bad debts 111,723,515,550,53 25,648 33,461 11,592 Bad debts 111,723,515,550,53 25,648 33,461 11,592 Bad debts 111,723,515,550,53 25,648 33,461 11,592 Bad debts 111,723,515,550,53 25,648 33,461 11,592 Bad debts 111,723,515,550,53 25,648 33,461 11,592 Bad debts 111,723,515,550,53 25,648 33,461 11,592 Bad debts 111,723,515,550,53 25,648 33,461 11,592 Bad debts 111,723,515,550,53 25,648 33,461 11,593,544 11,5 | 106,052 43,55                       |             |                     |             |            |                  | ·  |
| Net gain, noncapital assets   13,050,392   244,559   375,802   308,441   689,050     16,0776,682   93,506   22,045   76,627   131,050     16,0776,682   93,506   22,045   76,627   131,050     17,5790   18,077,70   19,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   13,077,07   14,077,07 |                                     |             |                     |             |            |                  | Net long-term capital gain reduced by net long-term capital loss   |
| Dividends received from foreign corporations   12,529,283   76,011   11,50   12,19   2,40   13,50      | 689,053 709,3                       | 689,053     | 308,441             | 375,802     | 244,559    | 13,050,392       |  |
| Other recepts         59/229.371         53.3.447         1,097.670         1,359.643         1,757.90           Cost ol sales and operations         4,571.891,480         23,974.396         118,466.080         144,352.746         180,877.42   | 131,087 147,7<br>2,401 3,01         |             |                     |             |            |                  | Double de la company de la com |
| 1641 deductions  |                                     |             |                     |             |            |                  |  |
| 1,987,849   1,98   |                                     | 180,877,425 | 144,352,746         | 118,466,080 | 23,974,386 | 4,571,891,480    | otal deductions  |
| Repairs   33,794,845   124,400   744,316   967,297   1,139,206   1,139,228   1,138,124   1,238,138     |                                     | 130,655,163 |                     |             |            |                  | Cost of sales and operations .   |
| Bad debts         13,992,871         102,558         117,589         286,707         425,88           Rent paid on business property         51,356,143         351,724         3,674,421         3,403,836         2,993,30           Taxes paid         111,723,511         556,059         3,256,458         3,943,461         4,176,511           Interest paid         215,849,695         3,062,052         745,084         1,344,811         1,981,24           Amortization         1,110,356         14,842         25,549         18,862         15,48           Depreciation.         7,265,919         37,738         9,441         1,7704         26,71           Depletion         7,265,919         37,738         9,441         1,7704         26,71           Advertising         39,590,080         181,011         951,631         1,132,760         1,241,23           Pension, prolit-sharing, stock bonus, and annuity plans         28,980,096         130,509         592,848         1,360,641         1,228,00           Employee benefit programs         28,980,096         130,509         592,848         579,436         663,88           Other deductions         1,967,452         15,053         16,546         29,991         21,889           Otal rec   |                                     |             |                     |             |            |                  | B  |
| Taxes paid 111,723,511 558,059 3,256,458 3,943,461 1,340,836 2,993,30 1,11723,511 558,059 3,256,458 3,943,461 1,341,811 1,981,245 2,714,70 7,021 31,114 46,535 58,55 14,842 25,549 18,662 15,48 22,714,70 7,021 31,114 46,535 58,55 14,842 25,549 18,662 15,48 22,549,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,255,74 1,970,684 2,794,715 3,262,47 5,275,74  | 425,885 556,7                       | 425,885     | 286,707             | 117,589     | 102,558    | 13,992,871       | Bad debts  |
| Interest paid  |                                     |             | 1                   |             |            |                  | Tayon on d   |
| Contributions or giffs   2,271,470   7,021   31,114   46,535   58,55   58,55   58,655   58,   |                                     |             |                     |             |            |                  | Interest could   |
| Depreciation   | 58,551 73,3                         | 58,551      | 46,535              | 31,114      | 7,021      | 2,271,470        | Contributions or giffs   |
| Depletion   7,265,919   37,738   9,441   17,704   26,711   26,71   | 15,485 16,73                        |             |                     |             |            |                  |  |
| Advertising  |                                     |             |                     |             |            |                  |  |
| Employee benefit programs         28,980,096         130,509         592,648         579,436         683,88           Net loss, noncapital assets         1,967,452         15,053         16,546         29,091         21,88           Other deductions         611,288,895         3,499,467         22,622,192         24,238,196         23,964,252           otal receipts less total deductions         319,080,768         2,148,877         6,426,659         7,665,884         8,846,357           onstructive taxable income from related foreign corporations         12,350,983         34,624         7         7,662,963         8,841,11           ncome subject to tax         279,372,960         1,643,992         3,378,362         5,495,022         6,653,24           ncome tax, total         119,962,125         700,164         637,489         1,112,505         1,618,95           Normal tax, surtax, and alternative tax         118,859,135         680,432         628,451         1,099,169         1,594,364           Tax from recomputing prior-year work incentive (WIN) credit         9,151         12,422        11         -11         3,771           Additional tax for tax preferences         38,827,303         44,587         2,206         4557         1,71           oreign tax credit         3   |                                     | 1,241,238   |                     |             |            |                  |  |
| Net loss, noncapital assets Other deductions 1,967,452 15,053 16,546 29,991 21,88 23,964,25 24,284,294,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,299 24,284,284,299 24,284,284,299 24,284,284,299 24,284,299 24,284,299 24,284,284,299 24,28 |                                     | 1,028,002   |                     |             |            |                  | Pension, prolit-sharing, stock bonus, and annuity plans  Employee benefit programs   |
| Other deductions         611,288,895         3,499,467         22,622,192         24,238,196         23,964,25           folal receipts less total deductions         319,080,768         2,148,877         6,426,659         7,665,884         8,846,35           constructive taxable income from related foreign corporations         12,350,983         34,624         —   |                                     |             |                     |             |            |                  | Net loss, noncapital assets  |
| 12,350,983   34,624   321,649,761   2,160,990   6,424,909   7,662,963   6,843,902   6,424,909   7,662,963   6,653,240   6,65   |                                     | 23,964,252  |                     |             |            |                  |  |
| let income income late income income subject to lax  279,372,960 1,643,992 3,378,362 5,495,022 6,653,245 6,653,245 6,653,245 6,651,247 6,651,245 6 | 3,846,350 9,894,96                  | 8,846,350   | 7,665,884           |             |            |                  |  |
| 279,372,960   1,643,992   3,78,362   5,495,022   6,653,24  | *3,6;<br>3,841,112 9,885,0          | 8 841 112   | 7 662 963           | 6.424.909   |            |                  | det income   |
| Normal tax, surtax, and alternative tax 118,859,135 680,432 628,451 1,099,169 1,594,38 Tax from recomputing prior-year investment credit 9,151 12,442 — 111 13,71 Additional tax for tax preferences 409,710 4,535 462 552 1,71 oreign tax credit 9,857 12,206 457 522 S possessions tax credit 1,376,124 9,757 365 115 1,522 vestment credit 27,934 76 1,876 1,166 1,355 ords credit 27,934 76 1,876 1,166 1,355 ords credit 1,293,144 4,738 89,358 160,373 156,207   |                                     | 6,653,246   |                     |             |            |                  |  |
| Tax from recomputing prior-year investment credit         684.129         12,755         8,576         12,773         19,13           Tax from recomputing prior-year work incentive (WIN) credit         9,151         2,442         —         *11         3,71           Additional tax for lax preferences         409,710         4,535         *462         *552         1,71           prejon tax credit         36,827,303         44,587         *2,206         *457         *52           possessions tax credit         1,376,124         9,757         365         *115         1,52           vestment credit credit (VIN) credit         14,634,207         50,587         *123,419         *218,220         275,300           obs credit         1,293,144         4,738         89,358         160,373         *166,073   | 1,618,950 2,265,1                   | 1,618,950   |                     |             |            |                  |  |
| Tax from recomputing prior-year work incentive (WIN) credit     9,151     *2,442     —     *11     *3,71       Additional tax for tax preferences     409,710     4,535     *462     *552     1,71       oreign tax credit     36,827,303     44,587     *2,206     *457     *52       JS possessions tax credit     1,376,124     9,757     365     115     1,52       investment credit     14,634,207     50,587     123,419     218,220     275,30       vork incentive (WIN) credit     27,934     76     *1,876     *1,166     *1,166       obs credit     1,293,144     4,738     89,358     160,373     156,207  |                                     |             |                     |             |            |                  |  |
| oreign tax credit 36,827,303 44,587 2,206 457 52,005 457 52,005 457 52,005 457 52,005 457 52,005 457 52,005 457 52,005 457 52,005 457 52,005 457 52,005 457 52,005 457 52,005 52, | *3,714                              | *3,714      | *11                 | -           | *2,442     | 9,151            | Tax from recomputing prior-year work incentive (WIN) credit  |
| S possessions tax credit   1,376,124   9,757   365   115   1,521   | 1,714 3,2                           |             | I .                 |             |            |                  | ·  |
| nvestment credit 14,634,207 50,587 123,419 218,220 275,301 Vork incentive (WIN) credit 27,934 76 1,1876 1,166 1,351 obs. credit 1,293,144 4,738 89,358 160,373 156,201   | *526 3,0;                           |             |                     |             |            |                  |  |
| Vork incentive (WIN) credit 27,934 76 1,876 1,166 1,35; obs credit 1,293,144 4,738 89,358 160,373 156,201  | 1,525 5,03<br>275,302 348,80        |             |                     |             |            |                  | evestment credit   |
| 1,250,744 4,750 65,556 100,575 150,20  | 1,352 3,04                          | 1,352       | 1,166               | 1,876       | 76         | 27,934           |  |
| 0 e 4 17,000,972  120,400  309,041  341788  328.13   | 156,209 182,59<br>529,157 618,13    |             |                     |             |            |                  |  |
| Distributions to stockholders  | 525,157                             | 323,137     | 341,700             | 503,341     | .23,400    | ,000,472         | Distributions to stockholders  |
|  | 912,958 929,5<br>23,181 23,13       |             |                     |             |            |                  |  |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### Table 2.5 - Balance Sheets and Income Statements, by Size of Total Assets - Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

|  |                           |                                 |                                 | Iotal assets — Co        |                           |                                 |                        |
|--|---------------------------|---------------------------------|---------------------------------|--------------------------|---------------------------|---------------------------------|------------------------|
| flem   | \$1,000,000<br>under      | \$5,000,000<br>under            | \$10,000,000<br>under           | \$25,000,000<br>under    | \$50,000,000<br>under     | \$100,000,000<br>under          | \$250 000 000          |
|  | \$5,000,000               | \$10,000,000                    | \$25,000,000                    | \$50,000,000             | \$100,000,000             | \$250,000,000                   | or more                |
|  | (7)                       | (8)                             | (9)                             | (10)                     | (11)                      | (12)                            | (13)                   |
|  |                           |                                 |                                 |                          |                           |                                 |                        |
| lumber of returns  |                           | 15,972                          | 12,509                          | 6,268                    | 3,776                     | 2,554                           | 2,3                    |
| otal assets  | 1 1                       | 111,829,169                     | 198,424,801                     | 221,174,639              | 263,534,360               | 393,120,975                     | 4,356,660,4            |
| Cash Notes and accounts receivable   | 22,270,026<br>63,823.015  | 8,131,098<br>32,294,131         | 14,398,017<br>67,569,258        | 14,093,945<br>78,945,884 | 14,441,611<br>77,546,475  | 18,037,750<br>86,940,885        | 299,355,2<br>1,168,389 |
| Less Allowance for bad debts   | 1,209,232                 | 628,971                         | 1,321,698                       | 1,981,308                | 2,943,853                 | 4,691,108                       | 24,467.                |
| Inventories  | 58,565,983                | 21,495,070                      | 23,233,259                      | 16,245,105               | 18,017,269                | 26,508,331                      | 216,530.               |
| Investments in Government obligations  | 2,362,522                 | 3.921.579                       | 12,743,501                      | 15,914,758               | 15,555,522                | 19.448.297                      | 128,094,               |
| United States State and local  | 800,837                   | 1,353,060                       | 7,788,191                       | 12,712,272               | 12,778,720                | 15,701,164                      | 127,164.               |
| Other current assets   | 12.348.827                | 5,627,832                       | 7,844,902                       | 6,599,958                | 8,461,279                 | 13,408,486                      | 154,849.               |
| Loans to stockholders  | 1,974,226                 | 489,953                         | 442,581                         | 498,933                  | 402,371                   | 799,144                         | 11,043,                |
| Mortgage and real estate loans   | 3,309,597                 | 3,614,337                       | 14,490,407                      | 31,229,472               | 58,765,569                | 106,524,322                     | 507,277.               |
| Other investments Depreciable assets   | 15,587,032<br>102,755,538 | 8,495,505<br>38,823,568         | 17,059,501<br>45,867,799        | 19,154,576<br>35,487,485 | 27,563,791,<br>40,018,506 | 53,747,801<br>69,487,050        | 788,306,<br>1,172,486, |
| Less Accumulated depreciation  | 47,112,654                | 17,528,046                      | 19,403,633                      | 14,416,480               | 15,549,268                | 26,868,004                      | 403,713.               |
| Depletable assets  | 756,160                   | 336,788                         | 698,261                         | 885,163                  | 1,126,729                 | 1,949,885                       | 44 786,                |
| Less Accumulated depletion   | 259,544                   | 82,298                          | 232,908                         | 292.164                  | 365,980                   | 464,730                         | 12,656.                |
| Land<br>Intangible assets (amortizable)  | 10,390,046<br>1,283,397   | 3,122,465<br>559,725            | 3,415,458<br>763,301            | 2,576,652<br>644,220     | 2,636,900<br>901,583      | 3,940,473<br>1,677,932          | 22,890,<br>25,160,     |
| Less Accumulated amortization  | 589,522                   | 227,448                         | 210,834                         | 186,071                  | 223,807                   | 423,902                         | 11,064,                |
| Other assets   | 5,402,169                 | 2,030,821                       | 3,279,438                       | 3,062,240                | 4,400,945                 | 7,397,199                       | 122,206,               |
| otal liabilities   |                           | 111,829,169                     | 198,424,801                     |                          | 263,534,360               | 393,120,975                     | 4,356,660,             |
| Accounts payable   | 43,580,715                | 15,537,318                      | 17,043,739                      |                          | 13,073,460                | 19,143,729                      | 252,675,               |
| Mortgages, notes, and bonds payable in less than one year<br>Other current liabilities   | 34,700,484<br>25,271,953  | 12,831,384<br>23,132,135        | 14,622,093<br>82,327,278        |                          | 15,243,456<br>141,079,468 | 17,133,539<br>138,485,828       | 227,916,<br>1,708,903, |
| Loans from stockholders  | 5,287,872                 | 949,551                         | 876,082                         |                          | 882,240                   | 1,165,129                       | 18,525.                |
| Mortgages, notes, and bonds payable in one year or more  | 40,086,721                | 15,483,300                      | 19,137,204                      | 16,727,132               | 22,213,539                | 34,756,011                      | 526,599,               |
| Other liabilities  | 7,252,821                 | 3,923,218                       | 6,846,217                       | 8,000,063                | 11,751,103                | 26,244,976                      | 538,281.               |
| Capital stock  | 16,585,539<br>6,578,586   | 6,098,936<br>5,178,676          | 10,566,997                      | 8,747,363                | 8,870,106<br>17,138,928   | 15,511,451,<br>29,316,407       | 197 262.               |
| Paid in or capital surplus Retained earnings, appropriated   | 1,467,374                 | 639,240                         | 9,236,608<br>1,141,959          | 11,838,649<br>1,181,970  | 1,591,440                 | 2,711,832                       | 296,776,<br>34,786,    |
| Retained earnings, unappropriated  | 74,155,899                | 29,328,182                      | 38,224,267                      | 30,686,968               | 32,850,911                | 51,366,569                      | 575,967.               |
| Less Cost of treasury stock  | 4,509.544                 | 1,272,770                       | 1,597,643                       |                          | 1,160,291                 | 2,714,497                       | 21,034,                |
| otal receipts  |                           | 200,665,455                     | 217,668,784                     |                          | 174,597,787               | 257,739,252                     | 2,564,845,             |
| Business receipts  | 576,034,234               | 193,432,678                     | 203,932,856                     | 142,792,322              | 154,991,479               | 228,987,047                     | 2,279,487              |
| Interest on Government obligations United States   | 224.305                   | 352,527                         | 1,074,844                       | 1,318,627                | 1,308,779                 | 1,641,520                       | 10,997.                |
| State and local  | 78,230                    | 73,955                          | 384,725                         | 594,602                  | 614,682                   | 749,816                         | 7,240.                 |
| Other interest   | 3,023,530                 | 2,136,884                       | 6,789,351                       | 10,197,586               | 12,531,795                | 18,485,147                      | 169,212,               |
| Rents<br>Royafties   | 2,994,957                 | 1,126,511                       | 1,135,974                       | 766,379                  | 721,664                   | 1,030,933                       | 13,636,                |
| ŕ  | 362,381                   | 190,680                         | 178,988                         | 123,497                  | 175,858                   | 419,521                         | 6,152.                 |
| Net short-term capital gain reduced by net long-term capital loss.  Net long-term capital gain reduced by net short-term capital loss. | 101,551                   | 38,971<br>575,460               | 62,485<br>872,968               | 46,094<br>624,095        | 85,027<br>814,334         | 106,177<br>1 282,509            | 487.<br>11,030,        |
| Net gain, noncapital assets  | 1,580,894                 | 544,348                         | 715,063                         | 469,290                  | 570,250                   | 757,304                         | 6,086,0                |
| Dividends received from domestic corporations  | 491,119                   | 270,779                         | 465,503                         | 432,550                  | 759,753                   | 1,070,763                       | 12 117.                |
| Dividends received from foreign corporations Other receipts  | 38,069                    | 32,354                          | 74,437                          | 91,213                   | 145,170                   | 490,543                         | 11 575,                |
| otal deductions  | 5,410,422<br>566,620,292  | 1,890,308<br><b>190,367,662</b> | 1,981,590<br><b>204,170,752</b> |                          | 1,878,996<br>162,590,855  | 2,717,973<br><b>240,063,808</b> | 36,822,<br>2,370,551,  |
| Cost of sales and operations   | 442,513,599               | 148,122,056                     | 154,958,382                     |                          | 115,295,119               | 167,209,039                     | 1,610,650.             |
| Compensation of officers   | 14,394,752                | 3,148,477                       | 2,923,382                       |                          | 1,526,866                 | 1,778,944                       | 7,715,                 |
| Repairs  | 2,667,757                 | 872,498                         | 962,500                         | 743,629                  | 896,793                   | 1,596,136                       | 21 864.                |
| Bad debts Rent paid on business property   | 1,312,570                 | 423,861                         | 580,408                         |                          | 690,190<br>1,601,022      | 897,194                         | 8.043,<br>23.449       |
| Taxes paid   | 5,143,778<br>10,895,753   | 1,730,917<br>3,768,362          | 1,890,667<br>3,960,600          | 1,412,411<br>3,247,594   | 3,600,540                 | 2,726,247<br>5,177,737          | 64,367.                |
| Interest paid  | 7,861,979                 | 3,565,152                       | 6,698,797                       | 8,378,770                | 10,673,671                | 15,585,239                      | 153,258.               |
| Contributions or gifts   | 207,618                   | 89,352                          | 114,284                         | 95,131                   | 91,901                    | 137,991                         | 1,318,                 |
| Amortization Depreciation  | 80,559                    | 94,679                          | 31,616                          | 26,177                   | 45,679                    | 70,123<br>5,040,019             | 670.<br>78,710.        |
| Depletion  | 9,261,848                 | 3,447,947<br>100,076            | 3,908,798<br>179,780            | 2,768,512<br>145,785     | 3,069,095<br>165,633      | 413,016                         | 5,901.                 |
| Advertising  | 3,422,476                 | 1,216,705                       | 1,545,575                       | 1,242,439                | 1,617,767                 | 2,558,957                       | 23.139,                |
| Pension, profit-sharing, stock bonus, and annuity plans  | 3,026,751                 | 995,212                         | 1,119,167                       | 833,120                  | 992,348                   | 1,750,538                       | 27,672                 |
| Employee benefit programs  | 2,245,569                 | 877,306                         | 1,021,267                       | 808,860                  | 986,768                   | 1,478,320                       | 18.742.                |
| Net loss, noncapital assets Other deductions   | 198,285<br>63,138,235     | 43,231<br>21,871,830            | 87,113<br>24,188,416            |                          | 462,223<br>20,875,240     | 138,106<br>33,506,202           | 834,<br>324,212,       |
| otal receipts less total deductions  | 25,349,802                | 10,297,793                      | 13,498,032                      |                          | 12,006,933                | 17.675.444                      | 194,294                |
| Constructive taxable income from related foreign corporations  | 12,113                    | 20,431                          | 46,229                          | 90,438                   | 109,976                   | 372,953                         | 11.660                 |
| let income   | 25,283,686                | 10,244,270                      | 13,159,537                      | 10,471,421               | 11,502,226                | 17,298,581                      | 198.715                |
| ncome subject to tax   | 20,874,982                | 8,450,616                       | 10,732,740                      |                          | 9,002,945                 | 14,039,923                      | 182 829,               |
| ncome tax, total<br>Normal tax, surtax, and alternative tax  | 8,064,091<br>7,976,344    | 3,637,205<br>3,607,616          | 4,704,431<br>4,661,433          | 3,790,203<br>3,753,202   | 4,030,207<br>3,989,279    | 6,337,601<br>6,275,868          | 83,064,<br>82,353,     |
| Tax from recomputing prior-year investment credit  | 66,084                    | 21,717                          | 25,716                          |                          | 17,751                    | 26,377                          | 431,                   |
| Tax from recomputing prior-year work incentive (WIN) credit  | 1,934                     | *16                             | 49                              | 56                       | 11                        | 411                             |                        |
| Additional tax for tax preferences   | 19,728                    | 7,855                           | 17,233                          |                          | 23,165                    | 34,945                          | 279.                   |
| Foreign tax credit   | 18,175                    | 29,728                          | 84,790                          | 103,487                  | 208,918                   | 446,626                         | 35.884,                |
| JS possessions tax credit<br>nvestment credit  | 56,963<br>902,853         | 66,263<br>348,918               | 199,591<br>409,293              | 217,135<br>311,571       | 189,508<br>351,514        | 411,591<br>567,326              | 218,<br>10,726,        |
| Vork incentive (WIN) credit  | 5,139                     | 1,411                           | 1,356                           | 1,070                    | 1,093                     | 1,057                           | 9,                     |
| dobs credit  | 376,211                   | 94,667                          | 85,952                          | 34,621                   | 24,263                    | 27,689                          | 56,                    |
| ravel, entertainment and gitt expense  | 1,497,876                 | 630,650                         | 760,993                         | 542,774                  | 699,982                   | 1,070,105                       | 10,021,                |
| Distributions to stockholders  Cash and property except in own stock   | 0.070.005                 | 1 000 550                       | 2 407 000                       | 2 000 000                | 0.400.010                 | 4.000.000                       | 6+ 000                 |
| Cash and property except in own stock Corporation's own stock  | 2,378,285<br>156,859      | 1,293,559<br>66,544             | 2,107,328<br>188,465            | 2,239,038<br>227,062     | 2,430,249<br>207,812      | 4,695,059<br>412,624            | 61,866,<br>1 555,      |

Estimate should be used with caution because of the small number of sample returns on which it is based NOTE. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data

Table 2.6 - Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets

[All figures are estimates based on samples - money amounts are in thousands of dollars]

|  | 111                       |             |              |                    |                    |                    | Size of to           | total assets         |                       |                       |                       |                        |               |
|--|---------------------------|-------------|--------------|--------------------|--------------------|--------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|---------------|
| industnal division, item   | of active<br>corporations | Zaro        | \$1<br>under | \$100,000<br>under | \$250,000<br>under | \$500,000<br>under | \$1,000,000<br>under | \$5,000,000<br>under | \$10,000,000<br>under | \$25,000,000<br>under | \$50,000,000<br>under | \$100,000,000<br>under | \$250,000,000 |
|  |                           | Signature ( | \$100,000    | \$250,000          | \$500,000          | \$1,000,000        | \$5,000,000          | \$10,000,000         | \$25,000,000          | \$50,000,000          | $\rightarrow$         | \$250,000,000          | or more       |
| Control of the contro | Ξ                         | (2)         | (6)          | (4)                | (c)                | (q)                | (2)                  | (8)                  | (A)                   | (10)                  | (11)                  | (12)                   | (13)          |
| Nimber of setting  | 2 556 704                 | 70.249      | 1 332 077    | ABA 444            | 277 781            | 178 100            | 000                  |                      |                       | 1                     | 900                   | 0                      | 0             |
|  | 6.835,056,963             | 1           | 46.407.354   | 78 146 722         | 98 006 851         | 124 432 798        | 323 465 726          |                      |                       |                       |                       |                        | 000.2         |
| accounts receivable, net.  | 1,771,395,475             | ł           | 6,246,393    | 13,616,975         | 18,840,467         | 26,410,473         | 74,292,888           |                      |                       |                       |                       |                        | 1,247,708,873 |
| -  | 503,033,064               | 1           | 6,521,499    | 13,155,654         | 18,794,144         | 26,300,986         | 73,795,866           |                      |                       |                       |                       |                        | 233,845,318   |
|  | 1.894.205.933             |             | 3.946.681    | 6.814.478          | 8.896.896          | 10.087,629         | 27,426,418           |                      |                       |                       |                       |                        | 768,632,415   |
|  | 1,896,559,882             | I           | 29,346,727   | 40,403,565         | 47,059,403         | 56,895,763         | 135,705,160          |                      |                       |                       |                       |                        | 1,295,691,447 |
| ***************************************  | 697,645,652               | I           | 14,826,444   | 19,033,681         | 21,750,053         | 26,154,406         | 59,355,105           |                      |                       |                       |                       | 31,880,793             | 441,271,516   |
| Other capital assets less reserves Accounts and notes nevable  | 148,997,551               |             | 2,656,131    | 5,641,541          | 7.034,303          | 9,029,914          | 17,794,819           |                      |                       |                       |                       | 8,344,230              | 74,915,860    |
|  | 2,582,916,809             |             | 4.832,274    | 6,091,580          | 7,100,394          | 9,657,729          | 30,954,580           |                      |                       |                       |                       | 229.067.367            | 1.886.376.627 |
| notes, and bonds payable in one year or more.  | 884,636,968               |             | 8,683,513    | 15,418,344         | 19,704,711         | 25,327,068         | 63,237,759           |                      |                       |                       |                       | 46,983,858             | 595,195,575   |
| Cost of property used for investment credit  | 226 995 307               |             | 10,477,860   | 5 439 113          | 5 084 759          | 7 428 570          | 103,948,532          | 43,950,005           |                       |                       | 66.927,093            | 107,074,425            | 1,158,825,312 |
|  | 5.598,689,129             | •           | 186 677 431  | 199 241 753        | 229.887.975        | 281.975.657        | 701 469 862          |                      |                       |                       |                       | 200 020 111            | 0 742 406 825 |
| s)di   | 5,136,075,461             | ٠,          | 182,775,054  | 194,236,878        | 223,199,093        | 274,137,380        | 681,843,941          |                      |                       |                       |                       | 266,141,582            | 2,434,765,051 |
|  | 3,709,672,825             |             | 99,750,891   | 123,305,071        | 159,134,082        | 204,740,395        | 526,534,538          |                      |                       |                       |                       | 196.428.220            | 1,731,094,617 |
| Interest paid  | 261.277,331               |             | 1,510,333    | 2,344,116          | 3,091,159          | 4,288,163          | 11,734,059           |                      |                       |                       |                       | 18.873.501             | 172 182 032   |
|  | 138,061,915               |             | 3,361,593    | 4,036,500          | 4,339,114          | 5,109,245          | 12,169,575           |                      |                       |                       |                       | 6,058,632              | 84,887,945    |
|  | 46,506,098<br>33,620,835  |             | 2,959,137    | 1,530,531          | 1,162,439          | 1,334,927          | 3,281,386            |                      |                       |                       |                       | 1,888,860              | 29,565,284    |
| Net income (less deficit)  | 284,615,731               | 52,642      | 1,440,837    | 4,793,669          | 6,325,006          | 6,706,156          | 19,730,938           | 8,140,972            | 10,891,452            | 8,694,163             | 10,154,601            | 15,294,011             | 192,391,283   |
|  | 321,649,761               |             | 6,424,909    | 7,662,963          | 8,841,112          | 9,885,041          | 25,283,686           |                      |                       |                       |                       | 17,298,581             | 198,715,027   |
| Income subject to tax  | 120.047.034               |             | 3,378,362    | 5,495,023          | 1 623 607          | 7,754,455          | 20,875,372           |                      |                       |                       |                       | 14,039,972             | 182,831,755   |
| Additional tax for tax preferences   | 432,649                   |             | .462         | 252                | 1,714              | 3,280              | 20,400               |                      |                       |                       |                       | 36,457                 | 294,191       |
| Foreign tax credit.  | 36,827,331                | 44,587      | -2,206       | *457               | .526               | 3,028              | 18,175               | 29,728               |                       | 103,487               |                       | 446,626                | 35,884,803    |
| Investment Credit Nonzehndeble Priespass aparmy gradit after limitation  | 14,634,672                | 50,587      | 123,419      | 218,220            | 275,302            | 348,803            | 902,854              | 348,918              | 409,297               | 311,571               | 351,584               | 567,349                | 10,726,768    |
| Work incentive (WIN) credit  | 27,934                    | 92          | 1.876        | 1.166              | 1352               | 3,040              | 5.139                | 1,411                | 1,356                 | 1,070                 | 082.1                 | 0,804                  | 205,402       |
| Jobs credit  | 1,293,215                 | 4.738       | 89,358       | 160,373            | 156,209            | 182,591            | 376,212              | 94,667               | 85,952                | 34.621                |                       | 27,689                 | 56,543        |
| Distributions to stockholders except in own stock  | 06,013,794                | 1,713,033   | 1,361,301    |                    | 935,134            | 948,051            | 2,504,487            | 058,355,1            | 2,262,302             | 2,373,039             | 2,626,575             | 5,102.092              | 64,698,307    |
| Agriculture, Forestry, and Fishing   |                           |             |              |                    |                    |                    |                      |                      | :                     | :                     |                       |                        |               |
| Number of refurns  | 83,489                    | 2,670       | 29.470       | 18.604             | 15,759             | 10,587             | 5,851                |                      |                       | 173                   | 12                    | 9                      | 4             |
| Total assets   | 37,976,331                | 1           | 1,210,820    | 3,311,093          | 5,688,677          | 7,424,607          | 10,601,738           | ~                    | 3,329,6               | 898                   | 910,270               | 1,052,885              | 2             |
| Notes and accounts receivable, net.  | 3,180,489                 | 1 1         | 81,356       | 159,682            | 275,111            | 466,878            | 1 265 461            |                      | 495,928               | 928                   | 174,784               | 212,230                | 201,344       |
| Cash, Government obligations, and other current assets   | 3,697,486                 | Ī           | 196,310      | 394,346            | 587,804            | 732,592            | 904,431              |                      | 340,7                 | 737                   | 73,932                | 164,021                |               |
| Other investments and loans.   | 4,171,478                 | 1           | 48,725       | 185,797            | 433,791            | 590.426            | 934,259              |                      | 466.6                 | 365                   | 207,914               | 298,510                |               |
| Less: Accumulated depreciation   | 9,609,688                 | 1           | 648.614      | 1,187,901          | 1,770,548          | 2.017.664          | 2,364,222            |                      |                       | 250                   | 191,242               | 150.761                |               |
| Other capital assets less reserves   | 9,025,560                 | 1           | 203,148      | 892,718            | 1,480,048          | 2,305,923          | 2,963,719            |                      |                       | 989                   | 65,828                | 57,551                 |               |
| Other current liabilities  | 1 894 499                 | 1 1         | 71.550       | 655,638            | 1,046,371          | 1,503,098          | 2,795,317            |                      |                       | 285                   | 282,138               | 99,830                 |               |
| Mortgages, notes, and bonds payable in one year or more  | 11,632,659                | ı           | 249,872      | 824,056            | 1,622,420          | 2,406,570          | 3,781,082            | 890,757              |                       | 328                   | 322,175               | 249,964                |               |
| Ost of property used for investment credit   | 11,994,545                | 02 542      | 315,840      | 1,345,214          | 2,215,391          | 2,594,756          | 2,805,051            | 456,178              | 818,790               | 06.                   | 168,735               | 359,230                |               |
| Total receipts   | 53,345,996                | 529.366     | 3.038.048    | 4 130 106          | 6 698 999          | 10 443 335         | 12 120 049           | •                    |                       | 260                   | 1 767 477             | 36,912                 | 7             |
| Business receipts  | 50,590,436                | 476,156     | 2,912,781    | 3,831,894          | 6,319,879          | 9,847,286          | 11,514,441           | , . ,                |                       | 157                   | 1,694,364             | 765,447                | 4             |
| Cost of sales and operations Taxes paid  | 37,795,256                | 332,547     | 1,562,423    | 2,285,937          | 185.667            | 7,726,744          | 9,040,911            | ••                   |                       | 988                   | 1,383,253             | 546,854                | e             |
|  | 1,670,591                 | 40,800      | 50,787       | 124,376            | 217,653            | 304,659            | 486,478              |                      |                       | 355                   | 46.847                | 42,218                 |               |
| Dependence of the paper of the  | 1,963,571                 | 38,882      | 906,721      | 10,273             | 362,973            | 400,710            | 451,469              |                      |                       | 292                   | 54,221                | 25,263                 |               |
| Employee benefit programs  | 129,344                   | 1,697       | 10,345       | 9,758              | 29,017             | 12,276             | 18,558               |                      |                       | 963                   | 5,031                 | 2,691                  | 24,822        |
| Net income (less deficit)  | 1,299,975                 | - 12,433    | 44,987       | 187,944            | 312,922            | 278,561            | 117,813              |                      |                       | 98                    | 13.019                | 78,856                 |               |
| Income subject to tax  | 1,675,005                 | 29,040      | 64.817       | 137,945            | 300,228            | 338,844            | 316,073              | 106,220              |                       | 30                    | 27,219                | 76,101                 |               |
| Income tax, total. Additional tax for tax preferences.   | 530,849                   | 7,365       | 13,556       | 27,644             | 71,232             | 95,411             | 107,735              | 43,402               | 56,535                | 335                   | 12,242                | 29,193                 |               |
| Foreign tax credit.  | 14,223                    | 43          | ī            | 1                  | 2 1                | 1                  | . 40                 | 2.                   |                       | 74                    | <u> </u>              | 1.071                  | 12            |
| Investment credit  | 121,407                   | 2,637       | 2,758        | 9,641              | 29,442             | 25,917             | 26,316               | 4.220                | 9.6                   | 696                   | 3,941                 | 3,441                  | 5,025         |
| Work incentive (WIN) credit  | 23                        | ĪĪ          | I I          | 11                 | 11                 | 11                 |                      | 11                   |                       | 2                     | 33                    | 121                    |               |
| Jobs credit Distributions to stockholders except in own stock  | 19,098                    | 73          | +69+         | 986                | 4,691              | 6,405              | 4.270                | . 730                | 9                     | 963                   | 104                   | 104                    | 83            |
| Control of  | #64'E#0                   | 0,0,7       | 05,000       | 40,243             | 00,303             | 40,207             | U1C,74               | 14.637               | 7,01                  | 97/                   | 3.490                 | 11,046                 | 27,346        |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 2.6 — Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets — Continued

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

|   |  |               |                        |                    |                    |                    | Size of tol          | of total assets      |                       |                       |  |   |                          |
|---|--|---------------|------------------------|--------------------|--------------------|--------------------|----------------------|----------------------|-----------------------|-----------------------|--|---|--------------------------|
| Industrial division, item   | Total returns<br>of active<br>corporations | Zero          | \$1<br>under           | \$100,000<br>under | \$250,000<br>under | \$500,000<br>under | \$1.000,000<br>under | \$5,000,000<br>under | \$10,000,000<br>under | \$25,000,000<br>under | \$50,000,000<br>under<br>\$100,000,000 | \$100,000,000<br>under<br>\$250,000,000 | \$250,000,000<br>of more |
|   | -  | 0000          | \$100,000              | \$250,000          | \$300,000          | (9)                | (7)                  | (8)                  | (6)                   | (10)                  | (11)                                   | (12)                                    | (13)                     |
|   | 2  | (7)           | 2                      |                    | 6                  |                    |                      |                      |                       |                       |  |   |                          |
| מונוי.  | 22 0 10                                    | 961           | 8.465                  | 4 854              | 2.619              | 2.608              |                      |                      |                       |                       |  |   | 51                       |
| Number of returns   | 115 128 696                                | Ī             | 290,086                | 767,312            |                    |                    |                      |                      |                       |                       |  |   | 78,816,031               |
| Notes and accounts receivable, net  | 25,096,527                                 | ı             | .35,629                | 81,760             |                    |                    |                      |                      |                       |                       |  |   | 3.589.862                |
| Inventores  | 5,134,691                                  | [             | 16,678                 | 191 267            |                    |                    |                      |                      |                       |                       |  |   | 5,069,778                |
| Cash, Government obligations, and other current assets                          | 25.453.419                                 | l I           | .24,948                | 92,518             |                    |                    |                      |                      |                       |                       |  |   | 20.948,207               |
| Depreciable assets  | 54,233,992                                 | I             | 171,573                | 531.923            | 579,926            | 1,465,959          | 2 221 660            | 758,448              | 1 116 592             | 874.029               | 940,306                                | 1,634,262                               | 11,162,678               |
| Less Accumulated depreciation   | 20,068,162                                 | 1             | 105,650                | 40,110             |                    |                    |                      |                      |                       |                       |  |   |                          |
| Other capital assets less reserves  | 15 692 390                                 | 1 1           | 81,216                 | 362,346            |                    | 604,115            |                      |                      |                       |                       |  | 1,436,820                               |                          |
| Other current liabilities   | 19,241,956                                 | 1             | 28,070                 | 32,450             |                    |                    |                      |                      |                       |                       |  |   |                          |
| Mortgages, notes, and bonds payable in one year or more                         | 21,932,654                                 | ı             | 54,048                 | 136,107            |                    |                    |                      |                      |                       |                       |  |   |                          |
| Net worth   | 51,123,353                                 | 176 413       |                        | 129,269            |                    |                    |                      |                      |                       |                       |  |   |                          |
| Cost of property used for investment credit                                     | 132 542 644                                | 1 478 775     |                        | 1 899.326          |                    | .,                 |                      |                      |                       |                       |  | 4,463,087                               |                          |
| Total recepts   | 127 454 324                                | 1 287 148     |                        | 1.864,465          |                    |                    | 7,226                | 2,730,768            |                       |                       |  |   |                          |
| Cost of cales and operations  | 60,225,465                                 | 691,806       |                        | 1,052,350          |                    |                    | 4,576                | 1,796,883            |                       |                       |  |   |                          |
| Taxes paid  | 2,349,166                                  | 59,338        |                        | 75,901             |                    |                    | 230                  | 92,719               |                       |                       |  |   |                          |
| Interest paid   | 2,759,171                                  | 98,168        |                        | 40.573             |                    | 70,602             | 547.456              | 180,130              |                       |                       |  |   |                          |
| Depreciation  | 4,077,060                                  | 116,096       |                        | 12,120             |                    |                    | 900                  | 14271                |                       |                       |  |   |                          |
| Pension, profit-sharing, stock bonus, and annuity plans                         | 518,579                                    | 14.768        |                        | 250.               | 3 252              |                    | 000                  | 15.186               |                       |                       | 56                                     | 67,418                                  |                          |
| Employee benefit programs   | 464,616                                    | 106.826       | 1                      | - 20.590           | 84,713             | 23,293             | 261,574              | 60,298               |                       |                       | 375,236                                | 112,393                                 | 41                       |
| Net income (less deficit)   | 44,889,763                                 | 276.945       | 57                     | 59,266             | 131,691            |                    | 615                  | 215,857              |                       |                       | 514                                    | 306,388                                 | 41,967,087               |
| Net income  | 44 043 753                                 | 241.354       | 300                    | 38,983             | 65,219             |                    | 451                  | 187,422              |                       |                       | 486                                    | 2/4,139                                 | 41,642,890               |
| Income tax total  | 20,210,019                                 | 113,924       | .10                    | 8,752              | 17,180             |                    | -                    | 85,284               | 113,667               |                       | 212                                    | 7.541                                   | 47 244                   |
| Additional tax for tax preferences  | 626'86                                     | .2.949        | 1                      | *415               | 926.               | 2.073              | 12,107               | 4,343                |                       | 7 0                   | ,                                      | CA1 1A                                  | 18 563                   |
| Foreign tax credit  | 18,718,612                                 | 17,590        |                        | 0                  | 130                | 1 3                | 1,769                | 1,309                | 13,733                | 16.394                | 200                                    | 21394                                   | 114                      |
| Investment credit   | 270,126                                    | 10,909        | 0.09                   | 3,478              | 3,618              | 4,942              | 36                   | 9.10/                | -                     | 2                     | 315                                    |   |                          |
| Nooretundable husiness energy credit after limitation                           | 3,130                                      | 1             | 1                      | Ī                  | I                  | 1                  | 1                    | I                    | 2                     | 2                     | ?                                      |   | 77                       |
| Work incentive (WIN) credit   | 84   | 2             | 1 1                    | 13                 | 1 8                |                    |                      |                      |                       |                       |  | 144                                     |                          |
| Jobs credit   | 14,744                                     | 796,          | 6/2                    | 40.533             | 46.098             | 13.748             | 64,321               | 22,238               | 34,751                | 180,458               | 135,025                                | 83,193                                  | 2.247,480                |
| Distributions to stockholders except in own stock                               | 3,239,424                                  | 569,643       | 0000                   |                    |                    |                    |                      |                      |                       |                       |  |   |                          |
| 0010000000  |  |               |                        |                    |                    |                    |                      |                      |                       |                       |  |   |                          |
| College   | 700 070                                    | 2 663         | 131 304                | 46.758             | 28.971             | 20.004             | 16,505               | 1,603                |                       | 188                   |  |   |                          |
| Number of returns   | 700'657                                    | coo.c         |                        |                    | ·                  |                    |                      |                      |                       | 6,367                 |  | 7                                       |                          |
| Total assets  | 34 243 201                                 | 1 1           | 994.816                | 2,075,138          | 2,835,908          | 4,179,906          | 9,929,950            | 3,498,462            |                       | 1,589,441             | 1.480,294                              | 1,254,001                               | 3,111,020                |
| Notes and accounts receivable. Her  | 21,078,815                                 | Ī             |                        |                    |                    |                    |                      |                      |                       | 1.292.                |  |   |                          |
| Cash Government obligations, and other current assets                           | 26,642,003                                 | 1             |                        |                    |                    |                    |                      |                      |                       | 657                   |  |   |                          |
| Other investments and loans   | 10,863,666                                 |               |                        |                    |                    |                    |                      |                      |                       | 1 950                 |  |   |                          |
| Depreciable assets  | 43,468,036                                 |               |                        |                    |                    |                    |                      |                      |                       | 864                   |  |   |                          |
| Less Accumulated depreciation   | 789'686'02                                 |               |                        |                    |                    |                    |                      |                      |                       | 298                   |  |   |                          |
| Other capital assets less reserves  | 4.786.075                                  | 1             |                        |                    |                    |                    |                      |                      |                       | -                     |  |   |                          |
| Accounts and notes payable  | 43,400,337                                 |               |                        |                    |                    |                    |                      |                      |                       | 1,183,                |  |   |                          |
| Uther current liabilities  Medagase notes and honds navable in one year of more | 19.032.360                                 |               |                        | 1,120,740          | 1,428,464          |                    | 4,571,922            | 1,647,176            |                       | 1,295,549             |  |   |                          |
| Net *orth   | 29,439,188                                 |               |                        |                    |                    |                    |                      |                      |                       | 233                   |  |   |                          |
| Cost of property used for investment credit                                     | 7,453,890                                  |               | ì                      |                    |                    |                    |                      |                      |                       | 7.500                 |  |   |                          |
| Total receipts  | 252,852,706                                |               | , c                    |                    |                    |                    |                      |                      |                       | 7,131                 |  |   |                          |
| Business receipts   | 199 975 173                                |               | 3 -                    |                    |                    |                    |                      |                      |                       | 6,137                 |  |   |                          |
| COST OF SAIRS and Operations Tayes paid   | 5,313,422                                  |               |                        |                    |                    |                    |                      |                      |                       | 122                   |  |   |                          |
| Interest paid   | 3,483,176                                  |               | 174,413                | 236,860            |                    | 378,673            | 1166.286             |                      |                       |                       |  |   |                          |
| Depreciation  | 4,552,673                                  | 12,154        |                        |                    |                    |                    |                      |                      |                       |                       |  |   |                          |
| Pension, profit-sharing, stock bonus, and annuity plans                         | 1,194,796                                  | 5,640         |                        | 113                |                    |                    |                      |                      |                       |                       |  |   |                          |
| Net income (less deficit)   | 5,985,390                                  | - 2.470       | 230,606                | 527.794            | 733,158            | 514,830            | 1,894,097            | 448,391              | 426,980               | 267.073               | 178516                                 | 364.567                                 | 744,588                  |
| Net income  | 8,903,932                                  |               |                        | 825                |                    | _                  | 911                  |                      |                       |                       |  |   |                          |
| income subject to tax   | 7,250,471                                  |               |                        | 121                |                    |                    |                      |                      |                       |                       |  |   |                          |
| Income tax, total   | 5,589                                      |               |                        |                    |                    |                    | 1,143                | 723                  |                       |                       |  | 1                                       |                          |
| Foreign fax credit  | 169,840                                    | 1             |                        | 1                  | 1                  |                    |                      | 204                  | 20.50                 | 3,465                 | 7516                                   | 14                                      | 26.020                   |
| Investment credit   | 366,108                                    | 1.637         | 16,292                 | 23,957             | 34,070             | 50.194             | 115,461              |                      |                       |                       |  |   |                          |
| Nonretundable business energy credit after limitations                          | 848  |               |                        | 1 1                |                    |                    |                      |                      |                       |                       |  |   |                          |
| Work incentive (WIN) credit   | 209,127                                    | 1,291         | 14,214                 | 30,309             |                    | 33,351             |                      | 13,125               | 7,31                  | 1,688                 | 295                                    | 780.087                                 | 189 490                  |
| Distributions to stockholders except in own stock                               | 681.853                                    |               |                        |                    | 38                 |                    |                      |                      |                       | 2                     | 77                                     |   |                          |
| elands and to according to according to the Sample                              | "Description                               | of the Sample | and Limitations of the | of the Data        |                    |                    |                      |                      |                       |                       |  |   |                          |
| Footnotes at end of table see text for expranation or remis-                    | allo cescipioni                            | 200           |                        | !                  |                    |                    |                      |                      |                       |                       |  |   |                          |

RETURNS OF ACTIVE CORPORATIONS

Table 2.6 — Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

|   | Total cohime              |                |                           |                                 |                                 |                                   | Size of to                          | totel assets                         |                                       |                                       |  |   |                          |
|---|---------------------------|----------------|---------------------------|---------------------------------|---------------------------------|-----------------------------------|-------------------------------------|--------------------------------------|---------------------------------------|---------------------------------------|--|---|--------------------------|
| Industrial division, item   | of active<br>corporations | Zero<br>essets | \$1<br>under<br>\$100,000 | \$100,000<br>under<br>\$250,000 | \$250,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 | \$1,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>under<br>\$25,000,000 | \$25,000,000<br>under<br>\$50,000,000 | \$50,000,000<br>under<br>\$100,000,000 | \$100,000,000<br>under<br>\$250,000,000 | \$250,000,000<br>or more |
|   | (1)                       | (2)            | (3)                       | (4)                             | (5)                             | (9)                               | (2)                                 | (8)                                  | (6)                                   | (10)                                  | (11)                                   | (12)                                    | (13)                     |
| Manufacturing   |                           | ,              |                           |                                 |                                 |                                   |                                     |                                      |                                       |                                       |  |   |                          |
| Number of returns<br>Total assets   | 236,564<br>1 528 575 203  |                |                           |                                 |                                 | 24,493                            | 31,252                              | 5,060                                | 3,160                                 | 1,084                                 | 655                                    |   | 594                      |
| Notes and accounts receivable, net  | 357,594,626               |                | 743                       |                                 |                                 | 4,751,869                         | 17,894                              | 8,858,131                            | 11,799,055                            |                                       |  | 17,066                                  | 272,037,737              |
| Inventories Cash, Government obligations, and other current assets                          | 129.052.767               |                | 588                       | _                               |                                 | 4,096,266<br>2,526,148            | 18,427                              | 10,327,254                           | 13,682,556                            |                                       |  | 18,954                                  | 164,977,425              |
| Other investments and logins  | 272,188,364               |                | 157                       |                                 |                                 | 821,013                           | 3,063                               | 1,972,519                            | 3,428,848                             |                                       |  | 11,355                                  | 241,924,315              |
| Depreciable assets Less Accumulated deprecietion  | 337,237,321               |                |                           | 2,479,483                       |                                 | 9,615,902                         | 33,497                              | 16,842,737<br>8 168,336              | 22,738,232                            |                                       |  | 37,632                                  | 570,608,759              |
| Other capital essets less reserves  | 59,582,509                |                |                           |                                 |                                 | 401,001                           | 1,767                               | 766,159                              | 1.319.638                             |                                       |  | 2,648                                   | 49 762 704               |
| Accounts and notes payable  | 323,453,474               |                | •                         |                                 |                                 | 5,318,549                         | 20,192                              | 9,695,526                            | 12,413,976                            |                                       |  | 14,104                                  | 237,725,146              |
| Outer current liabilities Mortgages, notes, and bonds payable in one year or more           |                           |                |                           |                                 |                                 | 2.992.296                         | 10.168                              | 5.117.043                            | 7.825,142                             |                                       |  | 9,133                                   | 125,554,544              |
| Net worth   | 675,400,534               |                | 504,503                   |                                 |                                 | 6,605,589                         | 27,443                              | 15,585,850                           | 22,381,534                            |                                       |  | 40,352                                  | 515,624,518              |
| rty used for investment credit  | 81,501,019                |                | ;                         |                                 |                                 | 1,392,236                         | 4,350                               | 1,890,980                            | 2,594,830                             |                                       |  | 3,800                                   | 61,104,403               |
|   | 2.072,665,265             |                | ==                        |                                 |                                 | 42,109,165                        | 153,118                             | 73,338,869                           | 92,171,047                            |                                       |  | 121,860                                 | 1,462,716,364            |
| sales and operations  | 1,522,576,016             |                | -                         | •                               |                                 | 29,824,455                        | 112,797                             | 54,482,241                           | 68,150,332                            |                                       |  | 85,255                                  | 1,396,871,690            |
|   | 53,679,630                |                |                           |                                 |                                 | 1,125,727                         | 3,451                               | 1,535,324                            | 1,868,831                             |                                       |  | 2,903                                   | 37,262,498               |
|   | 56,132,695                |                |                           |                                 |                                 | 897,081                           | 2,913                               | 1,403,973                            | 1,827,984                             |                                       |  | 2.141                                   | 30,537,709               |
| Pension, profit-sharing, stock bonus, and annuity plans                                     | 22,899,152                |                |                           |                                 |                                 | 255,244                           | 951                                 | 450,153                              | 585,295                               |                                       |  | 1,160                                   | 18,183,445               |
| Employee benefit programs Net income (less deficit)   | 130 370 485               |                |                           |                                 |                                 | 256,486                           | 975                                 | 533,185                              | 629,007                               |                                       |  | 1,102                                   | 14,400,260               |
| Net income  | 139,688,642               |                |                           |                                 |                                 | 1.840,268                         | 7,645                               | 3,803,986                            | 5.285.559                             |                                       |  | 7,6/1                                   | 97,923,055               |
| Income subject to tax   | 133,051,625               |                |                           |                                 |                                 | 1,550,922                         | . 9                                 | 3,588,874                            | 5,038,615                             |                                       |  | 7,991                                   | 97,048,109               |
| Income tax, total Additional tax for tax preferences  | 58.976,752                |                |                           |                                 |                                 | 480,848                           | 2                                   | 1,584,980                            | 2,270,887                             |                                       |  | 3,620                                   | 43,724,461               |
| Foreign tax credit.   | 15,286,370                | 12,257         |                           | ı                               | 1                               | 2.959                             | 10.222                              | 18.995                               | 33.613                                | 53                                    | 97.423                                 |   | 14 772 006               |
| Investment credit   | 7,120,231                 | 15,478         | 11,257                    | 40.256                          | 55,098                          | 78,110                            | 294,859                             | 133,565                              | 174,626                               | 137.                                  | 161,064                                | 286,550                                 | 5,731,688                |
| Nonrefundable business energy credit after limitation. Work incentive (WIN) credit          | 209,131                   | 136            | 10                        | . 42                            | 404                             | . 60                              | 3,197                               | 2,120                                | 3,128                                 | S)                                    | 5,058                                  | 5,425                                   | 187,414                  |
| Jobs credit   | 402,790                   | 1.354          | 4,926                     | 23,454                          | 30,495                          | 51.568                            | 143,129                             | 38,728                               | 46,411                                | 15,859                                | 11,012                                 | 11,185                                  | 24,669                   |
| Usurbusons to stockholders except in own stock  | 38,121,235                | f              | 49                        | 63,391                          | 103,589                         |                                   | 552,294                             | 312,967                              | 689,199                               | 716,                                  | 630,255                                | 1,944,803                               | 32,442,035               |
| Transportation and Public Utilities   |                           |                |                           |                                 |                                 |                                   |                                     |                                      |                                       |                                       |  |   |                          |
| Number of returns.  | 103,770                   | 1,950          | 54,071                    | 20,719                          | 11,385                          | 7,356                             | 6,331                               | 828                                  | 484                                   |                                       |  |   | 251                      |
| Total assets Notes and accounts received and  | 674,479,897               |                | 1,787,616                 | 3,404,810                       | 3.935,787                       | 5,152,500                         | 12,656,398                          | 5,737,175                            | 7,405,727                             | 6,461                                 | 7.243                                  | 16,727                                  | 603,768,020              |
| Inventories   | 25,594,576                |                | 70,193                    | 56,333                          | 81,672                          | 133,537                           | 2,459,426                           | 1,106,720                            | 196.548                               | 733 624                               | 451,1                                  | 1,955.817                               | 43,649,095               |
| Cash, Government obligations, and other current assets                                      | 38,511,419                |                | 425,816                   | 671,029                         | 638,125                         | 798,195                           | 1,723,385                           | 746,012                              | 935,381                               | 687                                   | 794                                    | 1,136                                   | 29,954,439               |
| Other investments and loans Depreciable essets  | 57,686,409                |                | 89,990                    | 197,525                         | 220,113                         | 216,815                           | 794,384                             | 243,938                              | 563.591                               | 662                                   | 69                                     | 1,412                                   | 52,593,140               |
| Less Accumulated depreciation   | 160,901,541               |                | 825,502                   | 1,221,140                       | 1,492,074                       | 2,037,060                         | 5,008,194                           | 1,849,564                            | 2,331,467                             |                                       | 2,30                                   | 4.369                                   | 137 489 066              |
| Other capital assets less reserves  | 10,935,813                |                | 30,672                    | 134,051                         | 171,005                         | 218,811                           | 452,473                             | 200,961                              | 354,131                               |                                       | 314                                    | 542                                     | 8.237.205                |
| Accounts and notes payable Other current liabilities  | 76 550 481                |                | 493,956                   | 854,892                         | 993,714                         | 1,428,574                         | 3,154,132                           | 1,419,600                            | 1,411,587                             |                                       | 1,170                                  | CÚ ·                                    | 53,867,254               |
| Mortgages, notes, and bonds payable in one year or more                                     | 223,921,235               |                | 491,963                   | 856,509                         | 1,016,248                       | 1,483,148                         | 4,023,622                           | 1,759,157                            | 2.326,081                             |                                       | 2.274                                  | 5.792                                   | 201.736.028              |
| Oct of proporty upod for proofment grade  | 264,142,807               |                | 296,295                   | 826,210                         | 1,263,051                       | 1,516,728                         | 3,882,882                           | 1,643,442                            | 2,418,669                             |                                       | 2,554                                  | 5,615                                   | 242,071,258              |
| Total receipts  | 445 978 021               |                | 7 856 464                 | 8 622 ARO                       | 8 767 042                       | 973,732                           | 1,603,791                           | 657,663                              | 0,622,295                             |                                       | 636                                    | 1,25                                    | 72,928,760               |
| Business receipts   | 432,328,292               |                | 7,818,921                 | 8,525,678                       | 8,623,465                       | 9,503,556                         | 19,527,752                          | 7,497,635                            | 9,298,838                             |                                       | 8,592                                  | 13,506                                  | 329,178,712              |
| Cost of sales and operations  | 282,924,553               |                | 5,712,249                 | 5,431,110                       | 5,703,899                       | 5.891,744                         | 12,732,655                          | 4,943,530                            | 6,339,886                             |                                       | 6,145                                  | 9,483                                   | 213,504,890              |
| Interest peid   | 21,557,681                |                | 68,500                    | 109,258                         | 132,799                         | 215,331                           | 491,614                             | 224,974                              | 280,016                               | 271,113                               | 256,486                                | 569,064<br>625,825                      | 17,772,421               |
| Depreciation  | 33,316,414                |                | 203,940                   | 289,002                         | 363,275                         | 476.346                           | 1,061,941                           | 439,980                              | 483,883                               |                                       | 414                                    | 816                                     | 28,271,190               |
| Pension, proliti-shering, stock bonus, and annuity plans  Employee benefit programs         | 7,352,759                 |                | 10:611                    | 42,763                          | 25,379                          | 63,753                            | 184,209                             | 48,732                               | 110,380                               |                                       | <u></u>                                | 175,993                                 | 6,499,559                |
| Net income (less deficit)   | 18,355,601                |                | - 34,826                  | 134,123                         | 233,879                         | 270,007                           | 703,626                             | 336,426                              | 442,313                               |                                       | 407                                    | 548                                     | 15,014,089               |
| Net income income subject to tax  | 21,907,705                | 69,755         | 223,152                   | 300,706                         | 320,357                         | 409,715                           | 937,454                             | 448,070                              | 549,908                               |                                       | 459                                    | 797                                     | 16,970,376               |
| Income tax, totel   | 9,252,511                 | 30,374         | 18,378                    | 48,084                          | 59.232                          | 114,000                           | 307,614                             | 171,605                              | 219,368                               |                                       | 194                                    | 330                                     | 7,587,733                |
| Additional tax for tax preferences  | 31,272                    | 1 5            | ı                         | ı                               | 1 3                             | 1                                 | *463                                | 11.                                  | 287                                   |                                       |  | 2                                       | 27,255                   |
| Investment credit   | 4,055,857                 | 5,574          | 2,265                     | 15,810                          | 24.497                          | 40.302                            | 82.121                              | 36,856                               | 699                                   | 1,747                                 | 6,039                                  | - 86                                    | 301,732                  |
| Nonrefundeble business energy credit after limitation                                       | 8.656                     | 4.             | I                         | I                               | .43                             | I                                 | 64                                  | 1                                    | 0                                     | 5                                     | 443                                    |   | 8,033                    |
| Jobs credit   | 43,203                    | .450           | 2,165                     | 4,096                           | 4,511                           | 6,260                             | 12,724                              | 3.832                                | 1,717                                 |                                       | 35<br>824                              |   | 436<br>5,129             |
| Distributions to stockholders except in own stock   | 15,264,900                | 35,333         | 47,051                    | 21,638                          | 25,674                          |                                   | 71,842                              | 32,321                               | 84,749                                | 80.487                                | 141,969                                | 319,259                                 | 14,392,941               |
| Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Samp | and "Description          | of the Sample  | and Limitations           | of the Data "                   |                                 |                                   |                                     |                                      |                                       |                                       |  |   |                          |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 2.6 — Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets — Continued

[All figures are astimates based on samples — money amounts are in thousands of dollars]

| Industrial division, item   | SILIDIEI IBIOI            |            |                           |                                 | \$250 000   | e500 000          | 000                                 | 000 000                              | 000 000                               | \$25,000,000     | \$50,000,000           | 000 000 000                             |                          |
|---|---------------------------|------------|---------------------------|---------------------------------|-------------|-------------------|-------------------------------------|--------------------------------------|---------------------------------------|------------------|------------------------|---|--------------------------|
|   | of active<br>corporations | Zero       | \$1<br>under<br>\$100,000 | \$100,000<br>undar<br>\$250,000 | \$500,000   | \$1,000,000       | \$1,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>undar<br>\$10,000,000 | \$10,000,000<br>under<br>\$25,000,000 | \$50,000,000     | under<br>\$100,000,000 | \$106,006,000<br>under<br>\$250,000,000 | \$250,000,000<br>or more |
|   | (1)                       | (2)        | (2)                       | (4)                             | (5)         | (9)               | (2)                                 | (8)                                  | (8)                                   | (10)             | (11)                   | (12)                                    | (13)                     |
| Wholesale and Retall Trade  |                           |            |                           | ,                               |             |                   |                                     |                                      | c                                     | ŗ                | Ş                      |   |                          |
| Number of fetures.  Total assets  | 573.306.508               | 126'01     | 14,248,598                |                                 | 35,948,739  | 45,602,515        | 114,014,056                         | 38,226                               | 37,873                                |                  | 28,391,769             |   | 168,122,620              |
| accounts receivable, net.   | 150,081,836               |            | 1,854,694                 | 4,707                           | 7,850,654   | 10,705,383        | 29,049,741                          | 10,901                               | 11,176                                | 8,165            | 7,644,928              | 9,678                                   |                          |
| Inventones  Cash, Government obligations, and other current assets                | 56,303,246                |            | 2,549,215                 | 4,098                           | 5,097,481   | 5,386,527         | 11,975,808                          | 3,719                                | 3,708                                 | 2,522            | 2,836,951              | 3,583                                   |                          |
| Other investments and loans.  | 58,680,713                | ii         | 576,132<br>6 600 644      | 1,489                           | 1,884,821   | 2,142,275         | 5,649,356<br>31,048,158             | 2,499,143                            | 2,569,368<br>10,295,914               | 2,338            | 2,890,066<br>8,193,408 | 4,002                                   |                          |
| Less: Accumulated depreciation  | 68,255,056                |            | 3,142,284                 | 4,676                           | 5,606,504   | 6,315,835         | 13,588,375                          | 4,602                                | 4,068                                 | 2,684            | 3,082,814              | 4,247                                   |                          |
| Other capital assets less reserves  | 15,092,382                |            | 337,589                   |                                 | 1.029,371   | 1,271,291         | 2,881,986                           | 1,163                                |                                       | 684              | -                      | 1,072                                   |                          |
| Accounts and notes payable  | 49 542 011                | [ ]        | 1.189.851                 | 1931                            | 2.696.914   | 3.491.466         | 8.864.116                           | 3,027                                | 3,111                                 | 2,223            | 2.0                    | 3.876                                   |                          |
| Mortgages, notes, and bonds payable in one year or more                           | 88,195,310                |            | 2,380,821                 | 4,629                           | 5,316,274   | 5,380,542         | 13,041,054                          | 4,705                                | 5,156                                 | 3,781            |                        | 6,667                                   |                          |
| Net worth.  | 196,573,329               |            | 2,813,041                 | 9,035                           | 13,318,870  | 16,657,038        | 38,890,484                          | 13,210                               | 12,984                                |                  | =                      | 13,643                                  |                          |
| Cost of property used for investment credit                                       | 21,952,393                |            | 1,200,715                 | 1,368                           | 2 8         | 996,1369          | 4,241,979                           | C 60.                                | 0,4/0                                 | ř                |                        | 261,1                                   |                          |
| Total receipts  | 1,752,708,933             | 14,300,742 | 69,879,662                | 96,143                          | 125,479,308 | 200               | 381 021 510                         | 117.753                              | 107.54                                | 7.3              |                        | 97.66                                   |                          |
| Cost of sales and operations  | 1.364,156,032             | Ξ          | 47,064,354                | 65,270                          | 325         | Ξ                 | 307,836,817                         | 95,638                               | 11,88                                 | 8                |                        | 79,619                                  |                          |
| Taxes paid  | 22,459.020                |            | 1,483,916                 | 1,885                           | 1,955,085   | 920               | 4,907,952                           | 1,498                                | 1,26                                  |                  |                        | 1,086                                   |                          |
| Interest paid   | 19,959,777                | 146.477    | 456,055                   | 805                             | 1,081,237   | 1,544,646         | 4,331,439                           |                                      | 137                                   | 934,163          | 947,550<br>683,340     |   |                          |
| Description and shape that have and somethy place                                 | 5,012,046                 |            | 168 143                   | 245                             | 400 900     | ş                 | 1 222 390                           | 339                                  | 22                                    |                  |                        | 248                                     |                          |
| Employee benefit programs.  | 4,242,380                 | 49,799     | 116,224                   | 175                             | 259,875     | 349               | 879,642                             | 271                                  | 52                                    |                  |                        | 313                                     |                          |
| Net income (less deficit)   | 40,181,385                |            | 35,743                    | 1,769                           | 53          | 88                | 7,828,812                           | 2,986                                | 9,00                                  | - (              | i v                    | 3,020                                   |                          |
| Net income  | 48,189,112                |            | 1,635,126                 | 1 948 281                       | 2,372,706   | 2,984,767         | 7.394.902                           | 2.353                                | 2,46                                  | ~                | 1,672                  | 2,273                                   |                          |
| Income subject to tax   | 13,419,871                | 139,205    | 139,144                   | 389                             | 600,180     | 856,820           | 2,817,420                           | 1.041                                | 16.                                   |                  |                        |   | 3,888,545                |
| Additional tax for tax preferences  | 10,474                    |            | .462                      | 1                               | 1 ;         | -367              | 489                                 |                                      |                                       |                  |                        | - ;                                     |                          |
| Foreign tax credit  | 891,394                   | 1,358      | 1 9                       | 100 33                          | 40.00       | 07 803            | 670                                 | 1,868                                | à                                     | on y             | 25,054                 | 28,813                                  |                          |
| Investment credit   | 1,328,438                 | 400.0      | CV4,22                    | /20'cc                          | .363        | 675               | 3.797                               |                                      | Õ                                     | R                | 5                      | 1,144                                   |                          |
| Work incentive (WIN) credit   | 3,575                     | 77         | .671                      | 29.                             | •225        | .516              | 725                                 | 223                                  |                                       |                  |                        | 112                                     |                          |
| Jobs credit<br>Distributions to stockholders except in own stock                  | 359,373                   | 309        | 16,254                    | 59,522<br>269,035               | 35,403      | 58,245<br>369,240 | 108,792                             | 24,753<br>564,145                    | 17,046<br>620,926                     | 8,731<br>577,870 | 5,976<br>616,085       | 10,185<br>788,459                       | 14,157<br>3,023,333      |
|   |                           |            |                           |                                 |             |                   |                                     | •                                    |                                       |                  |                        |   |                          |
| Finance, Insurance, and Real Estate   |                           | 0,00       | 000                       | 8                               | 900         | 910 00            | 26 404                              | 909 9                                | 7 240                                 | •                | 7 2 0 7 7 7            | 1 097                                   | 1.548                    |
| eturns  | 471,222                   | 22,402     | 228,808                   |                                 | 2           | 20,010            |                                     |                                      |                                       |                  |                        |   | 2 673                    |
| total assets Notes and accounts receivable, net                                   | 1,120,635,991             | 11         | 892,558                   |                                 | <u> </u>    | 3,169,664         |                                     |                                      |                                       |                  |                        |   | 855                      |
| Inventones  | 5.665,968                 |            | 48,751                    |                                 | •           | 275,318           |                                     |                                      |                                       |                  |                        |   | 2                        |
| Cash, Government obligations, and other current assets Other prestments and loans | 1,444,012,830             | 1 1        | 1,279,575                 | 2,960,211                       | 3,783,868   | 4,119,394         | 12,038,421                          |                                      | 28,819,533                            | 49,448,316       | 88,591,925             | 162,535,815                             | 1,078,942,313            |
| Depreciable assets  | 131,789,678               |            | 4,641,130                 |                                 | œ (         | 9,150,140         |                                     |                                      |                                       |                  |                        |   | 4 -                      |
| Less: Accumulated depreciation  | 30,550,731                |            | 4 467 657                 |                                 | , ,         | 3 100 682         |                                     |                                      |                                       |                  |                        |   | y u                      |
| Accounts and notes payable  | 234,187,015               |            | 1,569,153                 |                                 | 101         | 3,812,108         |                                     |                                      |                                       |                  |                        |   | 165                      |
| Other current liabilities   | 2,234,033,490             | 1          | 600,290                   |                                 | 4           | 1,190,083         |                                     |                                      |                                       |                  |                        |   | 26.5                     |
| Morigages, notes, and bonds payable in one year or more.  Not worth               | 441.498.520               |            | 2.400.796                 |                                 | n wo        | 6,707,088         |                                     |                                      |                                       |                  |                        |   | 288                      |
| Cost of property used for investment credit                                       | 12,341,801                |            | 283,776                   |                                 |             |                   |                                     |                                      |                                       |                  |                        |   |                          |
|   | 561,106,822               | €.         | 11,516,657                | 7,426                           |             |                   |                                     |                                      |                                       |                  |                        |   |                          |
| business receipts. Cost of sales and operations                                   | 123,513,417               |            | 1,747,415                 | 1,098                           |             |                   |                                     |                                      |                                       |                  |                        |   |                          |
| Taxes paid  | 12,959,113                | 247.475    | 435,055                   | 438                             | 477,876     |                   |                                     |                                      |                                       |                  | 581,078                |   |                          |
| Interest paid   | 10,250,006                |            | 313,790                   | 344                             |             |                   |                                     |                                      |                                       |                  |                        |   |                          |
| Pension, profit-sharing, stock bonus, and annuity plans                           | 4,352,266                 |            | 85,249                    | 98                              |             |                   |                                     |                                      |                                       |                  |                        |   |                          |
| Employee benefit programs   | 2,120,801                 |            | 53,739                    | 9 40                            | 37          | 44,448            | 70,704                              |                                      |                                       |                  |                        |   |                          |
| Net income (less deficit)   | 43,207,792                | 1          | 836,449                   | 931                             | 1,194       | 1,093,726         | 2,274,721                           |                                      |                                       |                  | 110                    |   |                          |
| Income subject to tax   | 28,238,662                |            | 408,654                   | 681                             | 862         | 800,157           | 1,615,532                           |                                      |                                       |                  | _                      |   |                          |
| Income tax, total   | 11,749,927                | 131,062    | 75.600                    |                                 |             | 608               | 3,830                               |                                      |                                       |                  | 12,122                 |   | 61,833                   |
| Foreign tax credit  | 1.289.724                 | 7,106      | 80                        | .457                            |             | .63               | 1,905                               |                                      |                                       |                  |                        |   |                          |
| Investment credit   | 807,449                   | 2.237      | 6,487                     | 13,131                          | 15,602      | 11,228            | 24,893                              | 10,341                               | 23,075                                |                  |                        | 38                                      |                          |
| Nonretundable business energy credit after ilmitation Work incentive (WIN) credit | 723                       | 1          | 1 1                       | 1                               | 7           | 1                 | 3.                                  | E.                                   |                                       |                  | 29                     |   |                          |
| Jobs credit   | 57,336                    | 378 968    | 4,357                     | 3,926                           | 8,503       | 2,410             | 7,982                               | 2,791                                |                                       | 3,767<br>694 967 | 3,203                  | 4,158<br>1,799,576                      | 11 981 808               |
| Distributions to stockholders except in the stock                                 | 10,294,307                | 376.350    | 0/6'/07                   | 667'607                         | 536,303     | 130,204           | 244,000                             | 200,673                              | L                                     |                  |                        |   |                          |

Table 2.6 — Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Total Assets — Continued

[All figures are estimates based on samples — money amounts are in thousands of dollars]

|   |                        |                 |              |                    |                    |                    | Size of tot          | total assets         |                       |                       |                       |                        |                          |
|---|------------------------|-----------------|--------------|--------------------|--------------------|--------------------|----------------------|----------------------|-----------------------|-----------------------|-----------------------|------------------------|--------------------------|
| Industrial division, item   | of active corporations | Zero            | \$1<br>under | \$100,000<br>under | \$250,000<br>under | \$500,000<br>under | \$1,000,000<br>under | \$5.000,000<br>under | \$10,000,000<br>under | \$25,000,000<br>under | \$50,000,000<br>under | \$100.000.000<br>under | \$250,000,000<br>or more |
|   |                        | Š               | 300,000      | \$250,000          | nnn'nnes           | 000,000,14         | 000,000,00           | 000,000 to           | \$25,000,000          | 000,000,000           | 3,000,0001            | 000,000,000            | (43)                     |
|   | (1)                    | (2)             | (3)          | (4)                | (c)                | (0)                | (2)                  | (9)                  | 6                     | (00)                  | (11)                  | (12)                   | (13)                     |
| Services  | 600 446                | 96.54           | 777 967      | 0 0 0              |                    | 17 400             | 12 083               | 1 250                | 673                   | 916                   | 11.5                  | 4                      | 7.7                      |
| Total assets  | 154 038 119            |                 | 12 660.337   | 13.372.983         |                    |                    |                      |                      |                       |                       |                       | 7.685.683              | 36.735.314               |
| Notes and accounts receivable, net  | 24,931,245             |                 | 1,331,479    | 2,009,187          |                    |                    |                      |                      |                       |                       |                       | 1,522,647              | 5,559,260                |
| Inventones<br>Cash Gardenast aktiontions and other current people                     | 7,575,358              |                 | 493,580      | 595,326            |                    |                    |                      |                      |                       |                       |                       | 334,775                | 2,135,322                |
| Other investments and loans   | 20,797,473             |                 | 1,325,609    | 1,313,757          |                    |                    |                      |                      |                       |                       |                       | 1,424,685              | 7,311,233                |
| Depreciable assets  | 97,653,470             | 1               | 10,219,384   | 9,549,432          | 7,469,872          | 8,614,476          | 19,595,410           | 6,334,187            | 6.492.967             | 4,171,822             | 4,182,003             | 4.700.412              | 16,323,505               |
| Cass Accumulated depreciation   | 36,693,170             |                 | 7083,000     | 762611             |                    |                    |                      |                      |                       |                       |                       | 525 464                | 1 268 478                |
| Other capital assets less reserves Accounts and notes payable                         | 32,269,134             | 1               | 2.796,626    | 2,689,724          | 2,276,694          | 2,651,811          | 6,660,303            | 2,289,961            | 2,436,334             | 1,487,393             | 1,649,942             | 1,406,488              | 5,923,858                |
| Other current liabilities   | 19,862,072             |                 | 1,701,661    | 1,248,641          | _                  | 1,045,099          |                      | 961,732              |                       |                       |                       | 739,522                | 8,167,932                |
| Mortgages, notes, and bonds payable in one year or more                               | 43,496,104             |                 | 2,291,954    | 3,039,508          | .,                 | 3,983,988          |                      | 3,072,449            |                       |                       | 2                     | 2,672,707              | 8,122,657                |
| Net worth   | 45,262,060             |                 | 3,497,982    | 4,749,883          | (*)                | 3,252,539          |                      | 2,119,792            |                       |                       | CA                    | 2,541,217              | 12,479,756               |
| Cost of property used for investment credit   | 13,572,620             |                 | 1,736,003    | 1,396,636          |                    | 1,058,284          |                      | 763,146              |                       |                       |                       | 375,034                | 2.919,108                |
| Total receipts  | 245,107,695            | 2.295.          | 59,560,017   | 35,802,208         |                    | 18,740,483         | 34,874,435           | 11,384,923           |                       |                       |                       | 8,294,325              | 25,202,026               |
| Business receipts   | 235,009,878            | 2,119,          | 58.621,329   | 35,029,133         | 21,444,106         | 18,097,508         | 33,245,739           | 10,691,412           |                       | 7,498,623             | 7,462,580             | 7.840,839              | 22,607,784               |
| Cost of sales and operations  | 117,180,747            | 1,250.          | 19,937,273   | 16,483,388         |                    | 10,638,667         | 19,350,786           | 6,396,708            |                       |                       |                       | 4,889,193              | 11,565,875               |
| laxes paid  | 6 108 683              | 96.96.4         | 287.433      | 40.040             |                    | 493 597            | 1 171 999            | 427,430              |                       |                       |                       | 263,328                | 1 431 725                |
| Depreciation  | 11 720 749             | 128 447         | 1 263 165    | 1 020 474          |                    | 849 351            | 2 099 724            | 705 259              |                       |                       |                       | 489 692                | 2 727 902                |
| Donorom profession plants thomas and administration                                   | 4 998 103              | 26.425          | 2612086      | 991 184            |                    | 198 016            | 320.215              | 101 608              |                       |                       |                       | 66.822                 | 140.326                  |
| Figure barett programs  | 1 778 877              | 25,928          | 468.789      | 237.842            | 138.329            | 111.663            | 231.886              | 76.789               | 82.440                | 75,053                | 55,694                | 52,235                 | 222.227                  |
| Net income (less deficit)   | 8,306,989              |                 | 1,000,996    | 989,514            |                    | 501,136            | 1,123,842            | 408,501              |                       |                       | 397,109               | 523,426                | 1,669,893                |
| Net income  | 12,109,401             | 184,            | 2,269,638    | 1,480,676          | •                  | 877,748            | 1,683,250            | 610,839              |                       |                       | 459,031               | 547,036                | 1,757,280                |
| Income subject to tax   | 9,554,446              | 149.            | 1,359,863    | 1,118,258          |                    | 686,596            | 1,295,805            | 511,368              |                       |                       | 401,791               | 514,019                | 1,706,704                |
| Income tax, total   | 3,323,418              | 26,             | 254,181      | 235,872            |                    | 205,794            | 500,977              | 218,067              |                       |                       | 182,178               | 232,088                | 778,756                  |
| Additional tax for tax preferences  | 2,005                  |                 | I            | 1                  |                    | -57                | .337                 | 378                  |                       | 84                    | 273                   | 254                    | 425                      |
| Foreign tax credit  | 142,072                | 3,496           | *2,197       | I                  |                    | 1                  | 3.450                | 5,531                | 11,710                | 12,336                | 11,751                | 23,127                 | 68,020                   |
| investment credit   | 561,508                | 41              | 60,326       | 56,332             | 39,281             | 40,210             | 78,273               | 26,145               | 31,494                | 21,566                | 23,615                | 19,795                 | 160,016                  |
| Nonrefundable business energy credit after limitation                                 | 1,452                  |                 | 1            | 215                |                    | 13                 | .387                 | 95.                  | 336                   | 124                   | 252                   | 9                      | 281                      |
| Work incentive (WIN) credit   | 4,811                  | ,               | 46 475       | 246                | č                  | 120 00             | 20,434               | 248                  | 202                   | 283                   | 35.00                 | 70.7                   | 1 803                    |
| Distributions to stockholders except in nwn stock                                     | 1.822.539              | 92.782          | 370.721      | 99,454             | 104.586            | 80.839             | 239,149              | 83.899               | 88,738                | 91,895                | 69,920                | 106,672                | 393,874                  |
|   |                        |                 |              |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |
| Nature of Business not Allocable  |                        |                 |              |                    |                    |                    |                      |                      | :                     | :                     |                       |                        |                          |
| Number of returns   | 11 900                 | 1517            | 7 429        | 1 391              | .1 265             | .132               | 139                  | .19                  |                       | 00                    | 1                     | 1                      | I                        |
| Total accode  | 1418 661               | : 1             | 161 773      | 197 462            |                    | *75 725            | 252 294              | 105 413              |                       | 062                   | 1                     | 1                      | ı                        |
| Notes and accounts receivable, net  | 296,333                | ı               | 37,286       | 14,236             | 110,819            | .21,791            | *38,972              | .21,752              |                       | 51,477                | Ī                     | ı                      | 1                        |
| Inventories   | 143,275                | 1               | 17,386       | 113,211            |                    | 2,142              | .42,268              | 16,140               |                       | 759                   | Ī                     | I                      | I                        |
| Cash, Government obligations, and other current assets                                | 291,353                | 1               | 41,408       | *85,473            |                    | 19,345             | 57,038               | 9,438                |                       | 602                   | Ī                     | 1                      | I                        |
| Other investments and loans   | 351,580                | 1               | 4,560        | 35,785             |                    | 21,419             | 73,056               | 8,132                |                       | 750                   | 1                     | I                      | I                        |
| Depreciable assets  | 639,270                | I               | 102,130      | 33,240             |                    | 0000               | 106,30               | 100.70               |                       | 222                   |                       |                        | 1                        |
| Less Accumulated depreciation   | 423,230                | I               | 50 P 60      | 04,040             |                    | 777                | 160,05               | 20,00                |                       | 2.0                   | 1                     |                        |                          |
| Other capital assets less reserves  | 68,200                 | I               | 12.277       | 21,008             |                    | 3,858              | 3,794                | 5,004                |                       | 748                   |                       | 1                      | 1 1                      |
| Accounts and notes payable Other current tabilities                                   | 197,366                |                 | 25,523       | 17 033             |                    | 2026               | 35 178               | 5.268                |                       | 018                   | 1                     | Ī                      | ı I                      |
| Mortgages notes and bonds navable in one wear or more                                 | 306.045                | ١               | 12.203       | 30.887             |                    | . 15,603           | .26.564              | .45,385              |                       | 946                   | 1                     | 1                      | I                        |
| Net worth   | 350,735                |                 | 52,416       | - 15,862           |                    | .480               | 127,986              | *31,231              |                       | 966                   | Ī                     | I                      | ı                        |
| Cost of property used for investment credit   | 71,365                 | .40             | 10,116       | 5,497              |                    | *415               | 1.770                | 3,133                |                       | 795                   | T                     | 1                      | I                        |
| Total receipts  | 2,386,149              | 134,499         | 403,265      | *225,713           |                    | .37,021            | 504,465              | 117,284              |                       | 020                   | 1                     | I                      | I                        |
| Business receipts   | 2,079,231              | 128.892         | 395,459      | 202.292            |                    | 33,940             | 481,086              | 115,356              |                       | 058                   |                       | l                      | I                        |
| Cost of sales and operations  | 1,326,167              | 59,301          | 201,724      | 81,873             |                    | 22,102             | 1351,/01             | 501,103              |                       | 300                   | Ē                     |                        | I                        |
| laxes paid  | 343,729                | B. 104          | 29.918       | 10,03              | . B 070            | 1.396              | • 2 221              | 5,814                |                       | 5.304                 | li                    |                        |                          |
| Depreciation  | 53.018                 | . 6             | 10,131       | 3,692              |                    | .724               | 4,418                | 899'6.               |                       | 505                   | Ī                     | ı                      | 1                        |
| Pension profit-sharing stock bonus and annuity plans                                  | 29 323                 |                 | 2772         | *14 535            |                    |                    | .7.570               | .2.263               |                       | 261                   | 1                     | 1                      | 1                        |
| Employee benefit programs   | 10,845                 |                 | 3,353        | 1,894              | •                  | I                  | .4,168               | .55                  |                       | 100                   | 1                     | 1                      | I                        |
| Net income (less deficit)   | 98,037                 | . 2             | - 8,227      | 1,189              | 9                  | 1,642              | 32,897               | 6,843                |                       | 522                   | Ī                     | I                      |                          |
| Net income  | 124,651                | יין מ           | 005,01       | 13,039             | , 94.              | 1.011              | 33,766               | 6,816                | ni cr                 | 034                   |                       |                        | 1 1                      |
| focume subject to lax   | 38.294                 | ·               | .4.196       | 626.               | 14,174             | 344                | 12,836               | 2,942                | · -                   | 1,359                 | 1                     | ı                      | 1                        |
| Additional tax for tax preferences  | 18                     |                 | 1            | I                  | Ι                  | ı                  | I                    | 1                    |                       | 48                    | 1                     | 1                      | ı                        |
| Foreign tax credit  | 1 5                    | 100             | 1 %          | 100                | 1 6                | I '                | 1 5                  | 1 000                |                       | 6                     | I                     | 1                      | ı                        |
| Investment credit Nonsefundable business energy credit after limitation               | 3,047                  | 1000            | FC 1         | 900                | 1070               | °I                 | 1 1                  | 067                  |                       | S 1                   | 1 1                   | 1                      |                          |
| Work incentive (WIN) credit   | 952.                   | ı               | .756         | 1                  | I                  | T                  | Ī                    | 1;                   |                       | 1                     | 1                     | 1                      | ı                        |
| Jobs credit   | 1,309                  | •               | 19000        | i                  | 4994               | .116               | 1 000                | 194                  |                       | Į                     | 1                     |                        |                          |
| DISTIBUTIONS TO STOCKHOLOGIS EXCEPT HI OWN STOCK                                      | 150                    |                 | 2005.3       |                    | 2                  |                    | 0.00                 |                      |                       |                       |                       |                        |                          |
| *Fermale should be used with caution because of the small number of sample returns on | mber of sample re      | eturns on which | if is based  |                    |                    |                    |                      |                      |                       |                       |                       |                        |                          |

Estimate should be used with caution because of the small number of sample returns on which it is based
""Idea male (a) size classes for which data were deleted to avoid disclosure of information for specific corporations and (b) combined frequencies or amounts which include the data thus deleted to avoid disclosure of information for specific corporations and (b) combined frequencies or amounts which include the data thus deleted to avoid disclosure of information of Terms" and "Description of the Sample and Limitations of the Data".

RETURNS OF ACTIVE CORPORATIONS

Table 2.7 - Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|  |  |                    |                     |                   |                                |                    | Size of busing                  | business receipts                 |                                     |                                     |                                      |                                       |                            |
|--|--|--------------------|---------------------|-------------------|--------------------------------|--------------------|---------------------------------|-----------------------------------|-------------------------------------|-------------------------------------|--------------------------------------|---------------------------------------|----------------------------|
| Industrial division, item  | of active corporations   | Under<br>\$100,000 | Under<br>\$25.000   | \$25,000<br>under | \$50,000<br>under<br>\$100,000 | \$100,000<br>under | \$200,000<br>under<br>\$500,000 | \$500,000<br>under<br>\$1,000,000 | \$1,000,000<br>under<br>\$2,000,000 | \$2,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>under<br>\$50,000,000 | \$50,000,000<br>or<br>more |
|  | 3  | 0                  | 6                   | (4)               | (5)                            | (9)                | (2)                             | (8)                               | (6)                                 | (10)                                | (11)                                 | (12)                                  | (13)                       |
| All lodustrial Divisions <sup>2</sup>  |  |                    |                     |                   |                                |                    |                                 |                                   |                                     |                                     |                                      |                                       |                            |
| Number of returns  | 2,556,794  | 1,016,854          |                     | 198,320           |                                |                    | 497,205                         |                                   |                                     |                                     |                                      | 34,328                                | 7,401                      |
| Total assets   | 6,835,056,963  | 90,580,741         |                     | 18,053,261        |                                |                    | 104,244,685                     |                                   |                                     |                                     |                                      | 766,854,444                           | 4,819,920,823              |
| Notes and accounts receivable, net inventones  | 503,033,064  | 3,825,611          |                     | 672,181           |                                |                    | 12,461,641                      |                                   |                                     |                                     |                                      | 65,063,646                            | 303,746,020                |
| Cash, Government obligations, and other current assets   | 1,142,400,477  |                    | 7,868,269           | 3,521,242         | 5,290,832                      | 9,146,864          | 20,153,552                      | 25,472,439                        | 40,843,543                          | 78,107,159                          | 59,078,717                           | 132,763,007                           | 750,154,854                |
| Other investments and loans  | 1,894,205,933  |                    |                     | 3,433,120         |                                |                    | 50.813.318                      |                                   |                                     |                                     |                                      | 124 070 004                           | 1 422 563 132              |
| Depreciable assets Less Accumulated depreciation   | 697,645,652  |                    |                     | 3,285,713         |                                |                    | 22,094,566                      | 21,724,467                        |                                     |                                     |                                      | 51,177,022                            | 495,581,277                |
| Other capital assets less reserves   | 148,997,551  |                    |                     | 3,034,414         |                                |                    | 8,076,451                       |                                   |                                     |                                     |                                      | 12,651,422                            | 83,390,901                 |
| Accounts and notes payable   | 933,315,209  |                    |                     | 2,734,167         |                                |                    | 23,554,063                      |                                   |                                     |                                     |                                      | 390,895,537                           | 1 736 504 370              |
| Other current liabilities  Modescore, police, and boads payable to one year or more  | 2,582,916,809  |                    |                     | 5 233 469         |                                |                    | 25.868.184                      |                                   |                                     |                                     |                                      | 66,564,844                            | 640,123,028                |
| Not worth  | 1,715,785,070  |                    |                     | 5,978,533         |                                |                    | 30,250,606                      |                                   |                                     |                                     |                                      | 163,889,20                            | 1,251,644,851              |
| Cost of property used for investment credit  | 226,995,307  |                    |                     | 966,889           |                                |                    | 6,590,291                       | 5.861,233                         |                                     |                                     |                                      | 14,940,12                             | 168,943,735                |
| Total receipts   | 5,598,689,129  |                    |                     | 7,796,479         |                                |                    | 161,508,384                     | 189,543,178                       |                                     |                                     |                                      | 671,861,11                            | 3,464,759,493              |
| Business receipts .  | 5,136,075,461  |                    |                     | 5.683.832         | 19,692,555                     | 52,583,352         |                                 |                                   |                                     |                                     |                                      | 476.065.05                            | 3,150,975,667              |
| Cost of sales and operations   | 3,709,672,825  |                    |                     | 2,179,311         | 8,604,148                      | 23,445,285         |                                 |                                   |                                     |                                     |                                      | 11 985 92                             | 2,296,815,634              |
| Taxes paid   | 261 277 331  |                    |                     | 525 794           | 976.126                        | 1.671.348          |                                 |                                   |                                     |                                     |                                      | 36,097,07                             | 176,311,866                |
| Depreciation   | 138,061,915  |                    |                     | 577,860           | 1,211,821                      | 2,181,200          |                                 |                                   |                                     |                                     |                                      | 10,887,73                             | 95,508,648                 |
| Pension, profit-sharing, stock bonus, and annuity plans  | 46,506,098   |                    | 53,174              | 27,759            | 127,171                        | 874,333            | 2,203,570                       | 1,567,594                         | 1,545,322                           | 2,264,294                           |                                      | 3,143,40                              | 33,108,437                 |
| Employee benefit programs  | 33,620,835   |                    |                     | 29,616            | 97,359                         | 269,550            |                                 |                                   |                                     |                                     |                                      | 2,9/5,90                              | 24,431,290                 |
| Not income (less deficit)  | 321 649 761  |                    | 1 167 956           | 983.591           | 2.019.844                      | 3.651.854          |                                 |                                   |                                     |                                     | 13,790,417                           | 30,385,70                             | 1 225,497,970              |
| Income attended to the   | 279 376 063  |                    | 809                 | 597.363           | 1 162 339                      | 2 247 825          | 745                             | 5.856.070                         | 8.021,759                           |                                     | 10,935,114                           | 23,341,69                             | 207,826,590                |
| Income tax, total  | 120,047,034  | 536,823            | 177                 | 115,434           | 243,972                        | 484,294            | 1,303,011                       | 1,460,062                         | 2,402,775                           | 4                                   | 4,463,022                            | 10,264,421                            | 94,439,386                 |
| Additional tax for tax preferences   | 432,649  | 1.203              | •                   | *12               | 207                            | 1,519              | 5,157                           | 3,845                             | 10,581                              | 23,032                              | 24,169                               | 52,294                                | 310,850                    |
| Foreign tax credit   | 36,827,331   | 14,239             | 13,592              | 10 834            | 27 257                         | 84 B04             | 2,352                           | 259 784                           | 341.029                             | 560.611                             | 42,516                               | 893,155                               | 11.767                     |
| Investment credit<br>Nonretundable business energy credit after limitation   | 242.539  | •58                |                     | 1                 | -33                            | 1                  | 270                             | 1,283                             | 511                                 | 1,911                               |                                      | 11,184                                |                            |
| Work incentive (WIN) credit  | 27,934   |                    | ©                   | *448              | 1                              | .62                | 1,784                           | 1,862                             | 2,782                               | 3,597                               | 1,332                                | 3,954                                 |                            |
| Jabs credit<br>Distributions to stockholders except in own stock   | 1,293,215  | 11,137             | 433,712             | 243,568           | 603,357                        | 688,517            | 1,145,955                       | 1,250,146                         | 1,843,298                           | 2,765,416                           | 2,070,393                            | 6,902,576                             | 68,666,856                 |
| Agriculture, Forestry, and Fishing   |  |                    |                     |                   |                                |                    |                                 |                                   |                                     |                                     |                                      |                                       |                            |
| Number of returns  | 83,489   | 33,873             |                     | 6,092             | 11,773                         |                    | 18,540                          |                                   | 2,902                               |                                     |                                      |                                       |                            |
| Total assets   | 37,976,331   | 5.264.874          |                     | 1,159,486         | 2,305,434                      | 4                  | 7,617,119                       | <b>u</b> ,                        | 3,383,569                           | m                                   | -                                    |                                       |                            |
| Notes and accounts receivable, net<br>Inventores   | 4.309.825  | 187.875            | 76,645              | 23,720            | 87,895                         | 194,677            | 565,931                         | 467,190                           | 466.547                             | 573,309                             | 340,335                              | 681,038                               | 632,923                    |
| Cash, Government obligations, and other current assets   | 3,697,486  |                    |                     | 127,880           | 197,372                        |                    | 696,198                         |                                   | 376,059                             |                                     |                                      |                                       |                            |
| Other investments and loans  | 4,171,478  |                    |                     | 966'89            | 150,963                        |                    | 528,101                         | •                                 | 333,954                             | ·                                   |                                      |                                       |                            |
| Depreciable assets   | 21,739,493   | 2,352,457          |                     | 127 934           | 601 480                        |                    | 2,026,899                       |                                   | 925.958                             | 1,033                               | 466,983                              | 603,855                               |                            |
| Other capital assets less reserves   | 9,025,560  |                    |                     | 588,216           | 996,815                        |                    | 2,058,990                       |                                   | 623,129                             | 443                                 |                                      | 312,756                               |                            |
| Accounts and notes payable   | 8,856,222  |                    | 214,172             | 107.226           | 282,207                        | 651,237            | 1,334,584                       | 1,215,911                         | 1,106,937                           |                                     | 622,187                              | 1,288,486                             |                            |
| Other current liabilities  | 1,894,499  |                    |                     | 367 776           | 31,507                         |                    | 2 427 412                       |                                   | 1,174,603                           |                                     |                                      | 796,883                               |                            |
| Mongages, notes, and bonds payeble in one year of more Net worth   | 11,994,545   |                    |                     | 549,449           | 1,114,359                      |                    | 2,182,825                       |                                   | 732,635                             | 855,971                             |                                      | 696,880                               |                            |
| Cost of property used for investment credit  | 3,170,442  | 352,330            |                     | 79,965            | 160,706                        |                    | 819,072                         |                                   | 289,404                             |                                     |                                      |                                       |                            |
| Total receipts   | 53,345,996   |                    |                     | 304,245           | 1,074,933                      | 2,687,437          | 6,483,187                       | un u                              | 4,254,532                           |                                     |                                      |                                       | 12,594,375                 |
| Business receipts  | 37 785 256   |                    |                     | 110,544           | 446,804                        | 1,141,820          | 3,353,785                       | n (n)                             | 2,704,498                           |                                     |                                      |                                       |                            |
| Taxes pard   | 1,072,612  |                    |                     | 20,525            | 47,648                         | 94,262             | 208,272                         |                                   | 110,356                             |                                     |                                      |                                       | 156                        |
| Interest paid  | 1,670,591  |                    |                     | 37,499            | 78,620                         | 169,384            | 316,595                         | 261,782                           | 150,459                             |                                     |                                      |                                       | 128                        |
| Deposion profit-shanno stock bonus and annuity plans   | 1,863.371  |                    |                     | 22.076            | •273                           | 4,910              | 20,417                          |                                   | 17,870                              |                                     |                                      |                                       | 45                         |
| Employee benefit progrems  | 129,344  |                    |                     | .452              | 3,898                          | 7,512              | 17,044                          | 6,787                             | 18,888                              |                                     |                                      |                                       | 37                         |
| Net income (less deficit)  | 1,299,875  | - 45,345           | - 108.297<br>57.698 | - 8,405           | 143.664                        | 304.004            | 514.778                         | 400,472                           | 228,478                             | 272,523                             | 144,537                              | 220,010                               | 259,562                    |
| Income subject to tax  | 1,675,005  | 158,091            |                     | 32,382            | 79,884                         | 128,462            | 293,984                         | 243,407                           | 146,398                             |                                     |                                      |                                       | 249                        |
| Income tax, total  | 530,849  |                    | 12                  | 6.931             | 18,607                         | 27,892             | 85,062                          | 67,281                            | 45,471                              |                                     | 38,026                               | 58,562                                | 107,797                    |
|  | 1,212  |                    |                     |                   | 2                              | <u> </u>           | 5 I                             |                                   | ي                                   | . 4                                 |                                      | 1,057                                 | 13,118                     |
| Investment credit  | 121,407  |                    | 3,149               | 460               | 3,742                          | 8,359              | 28,273                          | 24,826                            | 11,204                              | 13,701                              | 5,059                                | 10,050                                | 12,583                     |
| Nonrefundable business energy credit after limitation  | 174  | 1 1                | }                   | 1 1               | 1 1                            | 1 1                | 1 1                             | ΙI                                | 1 1                                 | 1 1                                 |                                      | 1                                     | 8                          |
| Jobs credit  | 19,098   |                    | *1,015              | 1                 | .412                           | .240               | 2,368                           | 3,500                             | 3,934                               | 4,523                               | 1,088                                | 1,558                                 | 461                        |
| Distributions to stockholders except in own stock  | 349,294  | 54                 | 3,140               | •10,289           | 40,697                         | 71,322             |                                 | 33,825                            | 21.232                              | 8                                   |                                      | 22,554                                | 45,482                     |
| Tormel's and "Description of the Committee of Theoretical of the Committee | The second secon | a cleaned att.     | A section of the    |                   |                                |                    |                                 |                                   |                                     |                                     |                                      |                                       |                            |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

Table 2.7 - Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts - Continued

[Atl figures are estimates based on samples-money amounts are in thousands of dollers]

|  | 1000                      |                     |                   |                               |   |                                 | Size of busi                    | businass receipts  |                                     |                                     |                      |                       |              |
|--|---------------------------|---------------------|-------------------|-------------------------------|---|---------------------------------|---------------------------------|--------------------|-------------------------------------|-------------------------------------|----------------------|-----------------------|--------------|
| Industral division, item   | of active<br>corporations | Under<br>\$100,000° | Under<br>\$25,000 | \$25,000<br>under<br>\$50,000 | \$50,000<br>under<br>\$100,000          | \$100,000<br>under<br>\$200,000 | \$200,000<br>under<br>\$500,000 | \$500,000<br>under | \$1,000,000<br>under<br>\$2,000,000 | \$2,000,000<br>under<br>\$5,000,000 | \$5,000,000<br>under | \$10,000,000<br>under | \$50,000,000 |
|  | ε                         | (2)                 | (3)               | (4)                           | (5)                                     | (9)                             | (2)                             | (8)                | (6)                                 | (10)                                | (11)                 | (12)                  | (13)         |
| Minim  |                           |                     |                   |                               |   |                                 |                                 |                    |                                     |                                     |                      | /=:)                  | (2)          |
| Number of returns  | 23,919                    |                     | 6,380             | 926                           | 1,049                                   | 3,084                           | 4,661                           | 2,780              | 2,338                               |                                     |                      |                       |              |
|  | 115,128,696               |                     | 2,360,721         | 127.772                       | 260,431                                 | 947,961                         | 2,354,402                       | 1,791,749          | 2,873,088                           | 4                                   |                      |                       |              |
| Inventories  | 5 134 691                 |                     | 10.989            | 0,002                         | 44,000                                  | 38,402                          | 32,039                          | 98.867             | 471,392                             |                                     |                      |                       |              |
| Cash, Government obligations, and other current assets   | 10,562,338                | 512,976             | 427,646           | 36,048                        | 49.282                                  | 173,430                         | 654,505                         | 366,942            | 568,562                             | 782,757                             | 532,812              | 1,242,567             | 5,727,786    |
| Other investments and loans  | 25,453,419                | 848,843             | 759,588           | 16,610                        | *72.645                                 | 143,491                         | 371,111                         | 117,217            | 330,833                             |                                     |                      |                       |              |
| Depreciable assets   | 54.233.992                |                     | 294,639           | .46,596                       | 70,930                                  | 341,090                         | 946,641                         | 1,379,519          | 1,884,126                           | 2,842,434                           |                      |                       |              |
| Less Accumulated depreciation  | 20,068,162                |                     | 56,936            | 13,030                        | 36,483                                  | 123,643                         | 348,269                         | 681,698            | 931.699                             | 1,304                               |                      |                       |              |
| Accounts and notes nevelle   | 15,602,300                |                     | 673 843           | 33,317                        | 46,3/4                                  | 205,918                         | 28/800                          | 198,058            | 381,770                             | 614                                 |                      |                       |              |
| Other current liabilities  | 19,241,956                |                     | 51,642            | 287.                          | 15,515                                  | 40 731                          | 790,000                         | 514,074            | 945,737                             | 400,1                               |                      |                       |              |
| Mortgeges, notes, and bonds payable in one year or more  | 21,932,654                |                     | 503.712           | .23.260                       | .49.783                                 | 135.469                         | 496.501                         | 367.261            | 512.362                             | 098                                 |                      |                       |              |
| Net worth  | 51.123.353                |                     | 333.743           | .260                          | 84 918                                  | 329 205                         | 707 506                         | 612 435            | 859.245                             | 1 730                               |                      |                       |              |
| Cost of property used for investment credit  | 6.127.038                 |                     | 120,972           | 12,882                        | 9 114                                   | 70.763                          | 242.218                         | 260.819            | 339,240                             | 495                                 |                      |                       |              |
| Total recents  | 132 542 644               |                     | 140 838           | 44.403                        | 103 765                                 | 540 703                         | 1 610 061                       | 200000             | 10,000                              | 100                                 |                      |                       |              |
| Postage raceints   | 122,342,644               | 200                 | 10000             | 36.063                        | 60,763                                  | 249.793<br>AFE BED              | 1.019,931                       | 1,030,500          | 4,538,384,4                         |                                     |                      |                       |              |
| Cost of sales and operations   | 60 225 465                | 2.64                | 0.807             | 13,000                        | 20,000                                  | 230,000                         | 13,000                          | 1 086 684          | 1 996 272                           | 000,4                               |                      |                       |              |
| Taxes and  | 2 349 166                 | įσ                  | 2,00,0            | 1 241                         | 000.0                                   | 12 982                          | 57.430                          | 700.00             | 13000,1                             | 1000                                |                      |                       |              |
| Died Salah   | 2 7 59 171                | 6                   | 77.840            | 7 103                         | 6.194                                   | 28.370                          | 72.794                          | 68 954             | 108 100                             | 200                                 |                      |                       |              |
| Degreciation   | 4 077 060                 | 26.968              | 12,204            | 5 74B                         | 9016                                    | 31.011                          | 103 225                         | 160.034            | 217 964                             | 3.00                                |                      |                       |              |
| Pension profit-shering stock bonus, and annuity plans  | 518.579                   |                     | 20                | 3 1                           | }                                       | <u> </u>                        | 5.082                           | 3.654              | 17.074                              |                                     |                      |                       |              |
| Employee benefit programs  | 464.616                   | *331                | •75               | .21                           | .234                                    | 1187                            | 2 982                           | 9346               | 9.064                               | 42,4                                |                      |                       |              |
| Net income (less deficit)  | 43.058.598                | - 184.250           | - 187.525         | - 18.651                      | 21 925                                  | - 39.052                        | - 3.062                         | 76.244             | 95.168                              | 141                                 |                      |                       |              |
| Net income.  | 44,889,763                | 99,111              | 47,063            | 14,434                        | 37.614                                  | 58,356                          | 137,152                         | 161.699            | 252 369                             |                                     |                      |                       | 42,608,939   |
| Set of facilities of the set of t | 44 042 752                | 000 30              | 46.061            | 731 0.                        | 24 43                                   | 27 607                          | 009.00                          | 037 760            | 437 640                             | 000                                 |                      |                       |              |
| boome tax total  | 20,240,733                | 31 173              | 17.116            | .1 433                        | 121.121                                 | 70C, 72                         | 90,033                          | 80,'00<br>80','00  | 240,771                             | 100,000                             | 240.122              | 781,175               | 42,256,948   |
| Additional fax for tax preferences   | 020 80                    | 2 4                 | 2                 |                               | 20.7                                    | 9446                            | 016,72                          | 20,75              | 00.7.00                             | 62,233                              | 140,4                | 342,219               | 2/2,004,61   |
| Foreign fax credit   | 18 718 612                | 11.314              | 11 214            | - 1                           | 7                                       | r I                             | 41.                             | C + '4             | 000,4                               | 00.00                               | 7 704                | 186,29                | 629,10       |
| Investment credit  | 270.126                   | 773                 | 498               | .213                          | .61                                     | 1 495                           | 4 265                           | 8 163              | 13 861                              | 20.3                                | 21.500               | CC B C V              | 10,000,00    |
| Nonrefundable business energy credit after limitation  | 3 130                     | 2 1                 | 3 1               | 3 1                           | 5 1                                     | 2 1                             | G                               | 5                  | 5 1                                 | 010'03                              | 135                  | 700'04                | 192,911      |
| Work incentive (WIN) credit  | 84                        | Ī                   | Ī                 | 1                             | ı                                       | 1                               | Ī                               | Ī                  | Ī                                   |                                     | 3 1                  | 5 1                   | 94           |
| Jobs credit  | 14.744                    | 09.                 | ī                 | Ī                             | .60                                     | .382                            | .540                            | 1.307              | 1 152                               | 3516                                |                      | •                     | 900          |
| Distributions to stockholders except in own stock  | 3,239,424                 | *146,379            | •53,690           | •68                           | *92,621                                 | 18,743                          | 19,543                          | 251,572            | 56,774                              | 25,006                              | 44,546               | 226,369               | 2,450,493    |
|  |                           |                     |                   |                               |   |                                 |                                 |                    |                                     |                                     |                      |                       |              |
|  |                           |                     |                   |                               |   |                                 |                                 |                    |                                     |                                     |                      |                       |              |
| Number of returns  | 249,887                   | 72,821              | 24,202            | 14.676                        | 33,943                                  | 39,312                          | 58.746                          | 34,262             | 21,734                              | 15,749                              | 4,655                | 2,389                 |              |
| Motor and accounts recognished not   | 24 24 2 201               | 625 711             | 1,962,371         | 779.000                       | 1,587,291                               | 3,254,585                       | 050,000,6                       | 10,625,21          |                                     |                                     |                      |                       |              |
| Notes and accounts receivable, net   | 34,243,201                | 656 744             | 262.977           | 80.900                        | 271,828                                 | 533,614                         | 1,589,238                       | 2,940,185          |                                     |                                     |                      |                       | 6,706        |
| Cash Government obligations and other current assets   | 26,0,0,0,0                | 1 167 300           | 000.602           | 104,73                        | 411 000                                 | 202,270                         | 670,200,1                       | 27,163,122         |                                     |                                     |                      |                       |              |
| Other paretiments and leaves   | 10 063 666                | 200,300             | 043,230           | 107.2                         | 270,114                                 | 183,637                         | 2,103,818                       | 750,611,7          |                                     |                                     |                      |                       |              |
|  | 0003.000                  | 000'0'0             | 321,400           | 00,100                        | 173,730                                 | 959,715                         | C/F'97/                         | 677'/60            |                                     |                                     |                      |                       |              |
| Depreciative assets  | 43,468,036                |                     | 312,414           | 229,5/3                       | 656,332                                 | 1.415.827                       | 3,455,420                       | 4,194,665          | 5.242.905                           |                                     |                      |                       |              |
| Other sparie: goods feet depreciation  | 199,999,02                | 232,232             | 94,78             | 103,938                       | 340,329                                 | 693.810                         | 1,595,088                       | 2,020,73           | 2.560,827                           |                                     |                      |                       |              |
| Account assets less reserves   | 4,786,075                 | 258,026             | 135,884           | 79,867                        | 92,274                                  | 241,138                         | 520,631                         | 446,144            | 523,465                             |                                     |                      |                       |              |
| Other current lightings  | 10,000,000                | 200                 | 193,907           | 052,121                       | 0,070                                   | 1,031,248                       | 4.539.204                       | 200.100.4          | 0,196,040                           |                                     |                      |                       |              |
| Morhogoge poles and bonds payable in one year or more  | 19,043,010                |                     | 574.242           | 0,000                         | 520,121                                 | 351,105                         | 500.003                         | 1,134,433          | 1,885,140                           |                                     |                      |                       |              |
| Not worth  | 20,25,000                 | - 046               | 100 464           | 104,240                       | 303,122                                 | 046,013                         | 70.1.7.                         | 003,750,7          | 2.40.099                            |                                     |                      |                       |              |
| Cost of property used for prestment credit   | 7 453 890                 | 175                 | 35 837            | 30,000                        | 207,752                                 | 227.675                         | 0.05.22                         | 2,034,003          | 3,715,050                           | 000,180,0                           |                      |                       |              |
| Total records  | 362 659 706               | 0.70                | 1000              | 9000                          | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,, | 0,00                            | 200,030                         | 000,04             | 100,000                             |                                     |                      |                       |              |
| Business seements  | 200,200,700               | 2,5,5               | 240,101           | 202,300                       | 7.000.2                                 | 2,904,08                        | 19,537,269                      | 24,457,509         | 30,508,577                          |                                     |                      |                       |              |
| Cost of sales and operations   | 109 075 173               | 0.00                | 72,134            | 285,367                       | 1 667 617                               | 2,023,134                       | 19,227,400                      | 47 907 077         | 23,000,000                          |                                     |                      |                       |              |
| Taxes paid   | 5 313 422                 | 124                 | 15,433            | 20,367                        | 1,057,00,1<br>BR 23B                    | 818,000,0                       | 561,637                         | 730,730            | 75.9 05.0                           | 10,439,09                           |                      |                       |              |
| pied table   | 3.483.176                 | 104                 | 30,698            | 15.795                        | 58.363                                  | 100.00                          | 200 880                         | 322,725            | 307 175                             |                                     |                      |                       |              |
| Depreciation   | 4,552,673                 | 113                 | 14.181            | 22.076                        | 76.777                                  | 185.361                         | 427 4B4                         | 493 577            | 591 190                             |                                     |                      |                       |              |
| Pension, profit-sharing, stock bonus, and annuity plans  | 1,194,796                 | 4                   | 1,390             | .483                          | 3.064                                   | 7.342                           | 51.215                          | 106.771            | 162.998                             |                                     |                      |                       |              |
| Employee benefit programs  | 1,249,503                 | 15,558              | 1.223             | 1.737                         | 12.598                                  | 33.241                          | 65.211                          | 132 157            | 194.430                             |                                     |                      |                       |              |
| Net income (less deficit)  | 5,985,390                 | - 104,275           | - 76,875          | - 21,628                      | - 5.772                                 | 113.666                         | 443.201                         | 216,137            | 952.872                             |                                     |                      |                       |              |
| Net income   | 8,903,932                 | 238,723             | 46,237            | 31,113                        | 161,373                                 | 288,364                         | 780,734                         | 926,741            | 1,193,292                           |                                     | 1,040,125            | 1,374,278             | 1,440,018    |
| income subject to tax  | 7.250,471                 | 114,276             | 19,845            | 17,571                        | 76,861                                  | 150,389                         | 528,330                         | 704.126            | 970,703                             |                                     | 865.704              |                       |              |
| Income tax, total  | 2,545,393                 | 27,339              | 7,096             | 3,716                         | 16.527                                  | 28.804                          | 104,958                         | 162,943            |                                     | 475,566                             |                      |                       | 616,716      |
| Additional tax for tax preferences   | 5,589                     | T                   | 1                 | ī                             | 1                                       | 1                               | ī                               | 99.                |                                     | 542                                 |                      | 1,236                 | 2,308        |
| Foreign tax credit   | 169,840                   | Ī                   | 1                 | ī                             | 1                                       | ı                               | 167                             | . 52               |                                     | 119                                 | .50                  |                       | 160,761      |
| Investment credit  | 366,108                   | 2,522               | 344               | . 538                         | 1,640                                   | 8, 199                          | 24,185                          | 34,804             | 48.                                 | 73,912                              | 46,372               | 70,159                | 57,449       |
| Nonrefundable business energy credit after limitation  | 848                       | 1                   | l                 | ı                             | I                                       | I                               | 1                               | •51                |                                     | T                                   | •                    | 419                   | 115          |
| Work incentive (WIN) credit  | 966                       | 1                   | 1                 | T                             | I                                       | 09.                             | 1                               | ı                  | •                                   | . 68                                |                      |                       | 27           |
| Jobs credit  | 209,127                   | 3,144               | 201               | .281                          | 2,661                                   | 1,470                           | 19,349                          | 31,257             | 38,763                              | 57,614                              | 28,942               | 25,544                | 3,045        |
| Distributions to stockholders except in own stock  | 681,853                   | *25,575             | -54               | *7,919                        | 17,602                                  | 34,923                          | 59,775                          | 51,661             | 52,817                              | 54,363                              | 43                   |                       | 269,634      |
|  |                           |                     |                   |                               |   |                                 |                                 |                    |                                     |                                     |                      |                       |              |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

RETURNS OF ACTIVE CORPORATIONS

Table 2.7 — Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| 51, 266, 000   10, 404   525,000   520,000   51, 20, 000  | 28,000° 855<br>(3) (6) (7) (8) (8) (8) (8) (8) (8) (8) (8) (8) (8   | \$50,000 \$100   | \$200,000<br>\$500,000<br>(7)<br>(7)<br>(7)<br>(7)<br>(7)<br>(7)<br>(7)<br>(7)  | 27.72<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77<br>27.77 | 81,000,000<br>(9)<br>(9)<br>(9)<br>(10)<br>(10)<br>(10)<br>(10)<br>(10)<br>(10)<br>(10)<br>(10   | \$5,000,000<br>(10)<br>(10)<br>(10)<br>(10)<br>(10)<br>(10)<br>(10)<br>(  | \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$ \$      | \$50,000,000 \$50,000 \$1,000 \$1,000 \$25,000 \$1,000 \$25,000 \$1,000 \$  | \$6,000,000<br>more<br>(13)<br>2,622<br>1,316,38/,063<br>305,131,189<br>20,175,533<br>103,144,242<br>256,814,189<br>28,26,814<br>14,1571,189<br>28,36,41,481<br>28,366,507<br>26,86,184<br>14,1571,188<br>28,3780,338<br>28,3782,338<br>28,3780,880<br>1,237,76<br>8,3782,891<br>1,584,206<br>1,237,76<br>1,716<br>1,712,27<br>20,300,876<br>1,289,206<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,278<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,288,28<br>112,888,78<br>112,888,78<br>112,888,78<br>112,888,78<br>112,888,78<br>112,888,78<br>113,888,78<br>113,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>114,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>115,888,78<br>11 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 | 28 080<br>1,889,262<br>123,239<br>174,1890<br>174,1890<br>174,266<br>874,266<br>874,266<br>876,822<br>36,682<br>36,682<br>36,682<br>36,682<br>36,682<br>36,682<br>36,682<br>36,682<br>11,28,886<br>13,659<br>13,555<br>13,555<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>14,050<br>1 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32.916<br>10.855.979<br>2.724.86.129<br>2.186.129<br>2.186.129<br>5.65.48<br>1.003.006<br>10.03.006<br>10.03.006<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.904<br>10.13.9 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24,901<br>94,48,097<br>94,48,193<br>9,338,901<br>1,789,356<br>1,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280<br>3,640,280 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2,622<br>5,13,189<br>5,13,189<br>33,142,42<br>66,814,135<br>66,814,135<br>89,411,481<br>89,411,481<br>89,411,481<br>89,411,481<br>89,411,481<br>89,411,571,158<br>83,732,914<br>41,571,158<br>83,732,914<br>41,571,158<br>83,732,914<br>41,571,158<br>83,732,914<br>41,571,158<br>83,732,914<br>83,732,914<br>83,732,914<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,716<br>81,712,71 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55,131,189<br>33,144,242<br>33,144,242<br>36,144,135<br>39,411,481<br>82,96,208<br>82,56,184<br>44,571,158<br>83,556,819<br>43,276<br>86,534,206<br>43,276<br>43,276<br>43,276<br>43,276<br>43,276<br>44,276<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41,71,237<br>41 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| 92,825,539  92,827,321  92,827,321  92,827,321  92,827,321  92,827,321  92,827,321  92,827,321  92,827,321  92,827,321  92,827,322  92,827,321  92,827,322  92,927,321  92,927,321  92,927,321  92,927,321  92,927,321  93,927  | 226.665<br>26.798<br>36.798<br>36.798<br>128.866<br>13.235<br>13.235<br>13.235<br>13.235<br>27.227<br>27.227<br>27.227<br>27.227<br>27.227<br>27.227<br>27.569<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>142.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69<br>143.69 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2,941,877<br>2,941,875<br>3,189,904<br>861,274<br>8,861,274<br>3,885,481<br>1,003,006<br>15,766,289<br>76,334<br>76,334<br>76,334<br>144,21<br>130,25<br>130,25<br>130,25<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,705<br>143,70  | 10,129, 5,106, 631, 631, 10,129, 631, 10,500, 11,950, 11,950, 11,993, 38,501, 98,501, 10,101,  | 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| ## 1501.019  2.122.66.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.26.019  2.122.66.279  | 272.75<br>272.75<br>131.535<br>495.337<br>210.509<br>25.659<br>25.659<br>3.3555<br>1.24.351<br>1.24.351<br>1.24.351<br>1.24.351<br>1.24.351<br>1.24.351<br>1.22.35<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.20<br>2.00<br>2.00<br>2.00<br>2.00<br>2.00<br>2.00<br>2.00<br>2.00<br>2.00<br>2.00<br>2. 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3,885,481<br>1,003,006<br>23,522,970<br>15,756,354<br>140,252<br>140,242<br>141,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134,364<br>1,134, 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 | 15,068,083<br>2,403,775<br>78,421,869<br>2,582,279<br>2,582,279<br>2,582,279<br>1,136,085<br>1,136,085<br>1,136,085<br>1,136,085<br>1,137,219<br>1,375,219<br>1,375,219<br>1,375,219<br>1,375,219<br>1,375,219<br>1,375,219<br>1,375,219  |   | 44,545,300<br>5,021,922<br>181,885,360<br>178,137,924<br>18,145,1939<br>1,145,486<br>1,145,486<br>1,145,486<br>1,165,486<br>1,165,486<br>1,165,486<br>1,165,486<br>1,165,486<br>1,065,565<br>1,000,099<br>3,771<br>70,109<br>3,486<br>8,626<br>1,763<br>1,763<br>1,763<br>1,406,552   | 66.354,327<br>66.347,76<br>69.347,76<br>69.356,619<br>32.756,800<br>44.376,994<br>44.376,994<br>34.732,994<br>47.7229<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>66.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.300,876<br>67.30 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1,003,006<br>23,529,873,876<br>23,552,876<br>15,756,289<br>765,334<br>761,442<br>1442<br>1442<br>1442<br>1443,05<br>15,134,364<br>143,05<br>15,134,364<br>143,05<br>15,134,364<br>16,134,364<br>16,134,364<br>17,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364<br>18,134,364 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88,347,716<br>39,556,819<br>39,556,819<br>34,732,914<br>34,732,914<br>34,732,914<br>34,732,914<br>36,532,019<br>36,532,019<br>12,681,307<br>56,533<br>9,509<br>9,444<br>6,287,661<br>15,188,714<br>6,287,661<br>9,509<br>9,444<br>6,287,661<br>6,287,661<br>9,444<br>6,287,661<br>6,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,661<br>8,287,677,677,677,677,677,677,677,677,677,6 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  | 2.86.51.295<br>2.86.82.20<br>1.139.747<br>2.86.0.74<br>2.86.0.74<br>2.86.0.74<br>2.86.0.74<br>3.90.432<br>1.90.432<br>1.90.432<br>1.50.431<br>1.777<br>1.777<br>1.773<br>1.50.431<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.773<br>1.                      | 57.287.886<br>57.287.886<br>2.051.486<br>1.056.095<br>1.056.095<br>57.610<br>3.206.629<br>4.005.783<br>3.584.318<br>1.375.219<br>1.375.219<br>1.375.219<br>1.375.219<br>1.375.219   |   | 38.57.939 3.32.67.939 3.35.7.038 3.35.7.038 3.35.7.038 3.35.7.038 3.35.7.038 3.35.7.038 3.35.7.038 3.77.7.5.37 3.77.7.39 3.44.886 5.626 5.626 3.44.886 5.626 5.626 3.47.89 3.44.886 5.626 5.626 3.47.89 3.44.886 5.626 5  | 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26,1697<br>26,1697<br>36,169<br>36,169<br>142,094<br>142,094<br>142,094<br>142,094<br>142,094<br>143,094<br>144,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094<br>145,094 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3.66.242<br>130.257<br>130.257<br>143.705<br>1,134.364<br>905.269<br>2,052<br>2,052<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50.602<br>50   | 560,754<br>264,264<br>264,264<br>1314,256<br>1,907,950<br>1,604,917<br>490,432<br>1,559<br>1,559<br>1,559<br>1,559<br>1,559  | 1.136,085<br>1.652,212<br>5.642,212<br>5.27,610<br>3.206,639<br>4.005,639<br>1.375,219<br>1.375,219<br>6.337<br>11.136  |   | 3,130,826<br>1,165,486<br>1,332,240<br>9,132,240<br>10,657,651<br>10,067,565<br>4,50,096<br>3,771<br>70,109<br>3,771<br>1,763<br>1,763<br>1,763<br>1,763<br>1,763<br>1,763<br>1,763<br>1,763<br>1,763<br>1,763<br>1,763   | 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| 22.899.152<br>19.499.152<br>19.499.152<br>19.499.152<br>19.499.152<br>19.499.152<br>19.499.152<br>19.499.152<br>19.499.152<br>19.499.152<br>19.498.95<br>19.498.95<br>19.498.95<br>19.498.95<br>10.498.97<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508<br>10.508 | 3.655<br>8.347<br>10.2094<br>10.2094<br>95.704<br>33.708<br>410<br>7.20<br>5.20<br>5.20<br>5.20<br>5.20<br>5.20<br>5.20<br>5.20<br>5  | 7.<br>102<br>108<br>2586<br>185,5<br>37<br>37<br>37  | 960<br>1906<br>389<br>961,<br>961,<br>149<br>36   | 130.257<br>130.257<br>1,134.364<br>905.269<br>205.269<br>20,602<br>50,602<br>7,742  | 264.264<br>267.256<br>1.314.485<br>1.907.950<br>1.604.917<br>490.432<br>81.559<br>81.559<br>1.497  | 514,047<br>52,0610<br>3,206,629<br>4,005,783<br>3,584,318<br>1,375,219<br>6,337<br>1,136<br>1,387<br>1,283  |   | 1,155,486<br>1,1332,486<br>9,104,140<br>10,657,651<br>10,667,651<br>4,500,096<br>3,771<br>3,771<br>3,741<br>86,26<br>1,763<br>97,947<br>1,106,552   | 16,584,206<br>12,268,278<br>12,268,278<br>12,061,307<br>50,549,418<br>15,188,714<br>6,287,661<br>199,500<br>9,484<br>59,539<br>35,524,939   |
| 19,646,454  | 8.347<br>1.24.351<br>1.42.094<br>95.704<br>95.704<br>33.708<br>410<br>520<br>520<br>520<br>5.20<br>5.20<br>5.20<br>5.20<br>5.20<br>5  | 105/1<br>2586<br>1185.8<br>37.5<br>9 9   | 3613<br>9613<br>9613<br>9613<br>1499<br>36  | 1,134.364<br>1,134.364<br>905.569<br>2,65,551<br>2,090<br>50,602<br>50,502<br>7,742   | 1,314,485<br>1,907,950<br>1,907,950<br>490,432<br>490,432<br>81,559<br>1,497<br>1,497  | 3.206.629<br>4.005,783<br>3.584,318<br>1,375,219<br>6.592<br>61,136<br>1,387<br>1,283   |   | li .  | 12,268,278<br>16,393,019<br>12,061,307<br>50,549,418<br>15,661<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199,500<br>199  |
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| Public Utilities  Public Utilities  In own stock  Public In own stock  In own stoc  | 95,704<br>33,708<br>410<br>-320<br>520<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-<br>-   | 185.<br>37.<br>9.<br>9.  | 697<br>1499<br>36<br>14   | 905,269<br>216,551<br>234<br>20,602<br>50,602<br>742<br>23,187  | 1,604,917<br>490,432<br>1<br>7 1 7<br>81,559<br>69<br>1,497<br>50,429  | 3,584,318<br>1,375,219<br>592<br>6,337<br>1,136<br>1,387<br>1,387<br>1,387  |   | 10.067,585<br>4,500,096<br>3,771<br>7,09<br>344,886<br>8,626<br>1,763<br>1,763<br>1,406,552   | 12,061,307<br>50,549,418<br>158,627<br>15,188,714<br>6,287,661<br>199,500<br>9,484<br>59,539<br>35,524,939  |
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| Public Utilities 1526 370 320 320 324 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1   | . 27,597  | 765 9<br><br><br>-7 5<br>487 21  | 36  | 50,602<br>30,602<br>7742<br>23,187  | *717<br>81,559<br>*69<br>1,497<br>50,429   | 6.337<br>161,136<br>1,387<br>1,253  | 19.874<br>146,988<br>1,508<br>67,860                          | 70,109<br>344,886<br>6,626<br>1,763<br>97,947<br>1,406,552  | 15,188,714<br>6,287,661<br>199,500<br>9,484<br>59,539<br>35,524,939   |
| Public Utilities  1 1, 20, 231  1 1, 669  2 1, 236  1 1, 20, 231  1 1, 669  2 1, 236  2 1, 236  2 1, 236  1 1, 236  2 1, 236  1 1, 236  1 1, 236  1 1, 236  1 1, 236  1 1, 236  1 1, 236  1 1, 237  1 1, 238  | 520<br>520<br>-<br>-<br>27,597  | 765 9  | 36  | 50,602<br>• 30<br>• 742<br>23,187   | 81,559<br>*69<br>1,497<br>50,429   | 161,136<br>1,387<br>1,253   | 146,988<br>1,508<br>672<br>67,860                             | 344.886<br>8,626<br>1,763<br>97,947<br>1,406,552  | 6,287,661<br>199,500<br>9,484<br>59,539<br>35,524,939   |
| Public Utilities    103,770   45,723   24,161   27,597   1,0505   | 27,597  | <br>•7<br>•5<br>487  | 14  | 23,187  | *69<br>1,497<br>50,429   | 1,387   | 1,508<br>672<br>67,860  | 5,626<br>1,763<br>97,947<br>1,406,552   | 199,500<br>9,484<br>59,539<br>35,524,939  |
| 16,083   245   2245   2,284   1,077     Public Utilities  | 27,597  | 77 5   | 14  | 23,187  | 50,429   | 502,1<br>607,58   | 67,860  | 97,947<br>1,406,552   | 59,539<br>35,524,939  |
| Public Utilities 103,770 45,723 23,117 10,505 67,479,897 27,796 148,126 23,007 25,535,770 45,723 23,117 10,505 67,479,897 3,777 864 148,126 23,007 25,535,77 260,371 14,272 14,007 281,604 21,007 281,604 21,007 281,6  | 27,597  | 487 21   | 48  | 20.00   |  | E. C. 1 . C. 1  |   | 1,406,552   | 35,524,939  |
| Public Utilities  103 770 45,723 23.117 10.505 103 770 66,4479897 3,757,864 4,965,021 68,384 7,277,968 144.16 68,976 28,514.19  |   |  |   | 8,309   | 383,507  | 303,420   | 320,497   |   |   |
| Public Utilities  103.770  6.74.479,897  1.75.7854  1.965,021  2.55.352.7  2.77.968  1.965,021  2.55.45.67  2.75.7864  1.965,021  2.96.2384  1.965,021  2.96.2384  1.965,021  1.96.362  2.96.47.968  1.96.901,541  1.96.901,541  1.96.901,541  1.96.901,541  1.96.901,541  1.96.901,541  1.96.901  2.96.47.2807  2.96.  |   |  |   |   |  |   |   |   |   |
| 1   | C*  | 10 404   | 17 497  | 12 979  | 8.012  | 4 940   | 1.477   | 086   | 479   |
| 1   | 1.985.021   | -  |   |   | 6,020,901  | 8,772,600   | 6.287,648   | 391   | 622,285,783   |
| 2.554575 4416 6 876 728 039  Other current assets 2.554576 4416 6 876 728 039  Other current assets 2.5566409 221652 11375792 143605  Other current assets 2.556409 221652 11375792 434740  Other current assets 2.556409 221652 11375792 434740  Other current assets 2.556409 221652 11375792 11375792  Other current assets 2.556409 22162 11375792 11375792  Other current assets 2.556409 22162 11375792 11375792  Other current assets 2.556409 22162 11375792 11375792  Other current assets 2.556409 22162 11375792 1137592  Other current assets 2.556409 221732 113762 1137592  Other current assets 2.556409 221732 113762 113762 113762 113762 113762 113762 113762 113762 113762 113762 113762 113762 113762 1137779 1137  | 148,126   | 96,124 167,4   |   | 868.995   | 1,007,955  | 1,639,877   | 1,173,887   | 2,542,608   | 47,096,795<br>24.432.289  |
| Differ current assets 57686,409 281652 163,542 14,504 65,504,537 2801,361 1375,722 434,440 65,504,537 2801,361 1375,722 434,440 65,504,537 168,045,514 66,108 48,722 68,045,14 165,095 104,376 223,971,239 16,594,14 16,095 27,390 101,472 16,594,14 16,095 27,390 101,472 16,095 21,095 2  | 6,876   |  |   |   | 861.177  | 1,115,496   | 740,580   | 1,798,637   | 31,557,805  |
| 635,045,371 2,801,361 1,375,792 434,740 1695,813 168,91261 393,986 152,173 169,991,813 148,811 60,108 44,752 169,016 169,108 175,748 169,018 169,108 175,748 169,018 169,108 175,748 169,018 174,2807 169,108 174,101,101,101,101,101,101,101,101,101,10  | 163,542   | 76,605 127,106   | 278,617   |   | 378,797  | 530,795   | 503 813   | 1,745,657   | 53,611,843  |
| 160,901,541 841,261 393,956,91 152,173 148,811 60 108 48,72 15 160,001 541 841,261 393,956,91 160,108 48,72 15 160,001 160,108 101,47 15 160,001 160,001 160,108 160,1  | 1,375,792   | _  |   | 4.974,436   | 5,177,887  | 8.020,567   | 4,835,387   | 13,529,958  | 590,664 315   |
| he in one year or more 239,481   600,252   272,390   101,472    ble in one year or more 229,481   165,095   104,316    children one year or more 229,482   15,72,482   866,162   298,699    children one year or more 229,291,292   15,72,482   866,162   298,699    children one year or more 229,291,291   167,006   342,989   405,722    children one year or more 229,245,291   166,006   342,989   405,722    children one year or more 229,249,241   166,009   342,989   405,722    children one year or more 229,249,249   107,023    children one year or more 229,249,249   107,023    children one year or more 229,249,249   107,023    children one year or more 229,249   107,023    children one year or more 229,249,249   107,023    children one year or more 229,249,249   107,023    children one year or more 229,249,249   107,023    children one year or more 229,249   107,023    children one year or more 229,249   107,023    children one year or more 229,249   10,000    children one year or more 229,249   10,000    children one year or more 229,249    children one year or more 229,240    children one 229,240    children one year or more 229,240    children o  | 359,368   |  |   |   | 2,025,345  | 3,356,237   | 271 182   | 608 643   | 9 0 1 2 4 0 8   |
| be in one year or more 223.927 (255.94 i) 185.095 (14.316 37.977 15.559.48 i) 185.095 (14.316 37.977 15.595.98 i) 185.095 (14.316 37.977 15.595.98 i) 185.095 (14.316 37.977 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 i) 185.095 (14.316.972 15.595.98 ii) 185.095 (14.316.972 15  | 572 390   |  |   |   | 1,305,800  | 2,080,299   | 1,546,036   | 194   | 57,253,453  |
| ble in one year or more 233.97 1235 1557.482 866.162 298.859 264.142.807 489.411 199.732 101.995 364.344 145.961 107.023 485.304 145.961 107.023 485.304 485.304 145.961 107.023 282.292 1,447.570 186.000 385.48 485.2024.553 596.103 64.690 154.744 285.2024.553 596.103 64.690 154.744 285.2024.557 681 173.265 63.000 22.999 33.16.414 185.22 56.578 53.253 73.55.599 10.320 10.320 10.320 22.999 285.599   | 104,316   |  |   |   | 405,927  | 719,403   | 565,097   | 1,908,916   | 72,084,636  |
| 8064,739  | 856,162   |  |   |   | 1,967,047  | 3 022 736   | 1,850,950   | 00.00   | 248,277,466   |
| 445,978,021 1,667,006 342,588 405,772 442,929,274,474,7570 148,000 154,744 22,329,24,452,144,7570 148,000 154,744 22,529,245,53 16,414 153,256 63,000 22,999 15,759 16,325 1,527,59 17,062 2,299 17,3376,414 185,222 58,578 53,259 17,325 11,325 11,245  | 145.961   | 111,360 272.7  |   |   | 802,051  |   | 734.405   |   | 74,599,140  |
| 432.336.292 1447.670 146.000 385.948 282.924.553 596.103 64.6600 154.744 21.657.216 22.732 19.718 22.732 21.657.21 18.970 22.732 19.718 23.759 20.7359 22.739 22.739 22.7379 10.329 22.7379 10.329 22.7379 10.329 22.7379 11.245 11.245 11.245 11.245 27.327 20.734.781 51.428 21.607 2.860 21.927 27.37379 11.328 21.607 2.860 21.927 27.37379 11.328 21.607 2.860 21.927 27.37379 11.328 21.607 2.860 21.327 27  | 342,588   |  |   |   | 11,181,727   | 16  | 10,435,103  |   | 369,423,608   |
| 20,234,553 966,103 64,690 154,744 21,561,221 164,744 165,222 163,000 22,999 33,964,14 165,222 165,546 53,000 22,999 7,322,569 10,326 63,000 22,999 163,522 169,546 22,999 163,546 11,245  | 186,000   |  | 5,581,603   | 9,152   | 10,949,554   | £ 5   | 10,138,600  | 19,832,987  | 358, 104,334<br>234 658 876   |
| 21,557,681 123,286 53,002<br>33,316,414 123,286 53,003<br>7,322,759 20,522 58,578<br>10,320 6,387<br>10,325,601 195,324 6,387<br>20,734,781 51,425 11,245<br>31,275 11,428 2,460  | 64.690  | 376,668 800,122  |   |   | 337,690  | 2   | 500,295   | 792,590   | 18,746,237  |
| 33,316,414 185,222 59,578 732,759 732,759 732,759 7320 6,887 10,335 601 21,907,705 128415 14,245 9,225,511 11,428 2,460 31,275  | 63.000  | 37,266 64,9  | 134   | 192   | 223,285  | 352,929   | 251,186   | 675,339   | 19,539,790  |
| 7,322,759 7,20,652 7,591 7,191 9,52 10,322 6,387 10,320 6,387 10,320 6,387 10,320 6,387 10,320 7,331 7,321 11,245 12,25 11,128 10,321 12,345 11,324 10,321 12,345 11,324 10,324 10,324 11,324 1  | 58,578  |  |   |   | 463,619  |   | 450,003   | 1,052,209   | 6 822 765   |
| 4.739.925<br>10.305<br>10.305<br>21.907.705<br>128.415<br>20.734.781<br>51.425<br>9.225.511<br>11.428<br>2.255.511<br>11.428<br>2.460<br>31.272<br>10.10  | *591  |  | 18  | 59,020  | 61.385   |   | 98,638  | 200,281   | 3,579,826   |
| 21.907.705 128.415 38.323<br>20,734.781 51.425 11.245<br>9.252.511 11.428 2.460<br>31.772 11.0 10   | 0,367   | - 26,550 32.8  | 168   | 10  | 344,904  |   | 334,509   | 867,562   | 15,687,046  |
| 20,734,781 51,425 11,245<br>9,25,511 11,428 2,460<br>31,272 10 10   | 38,323  | 121  |   | 423,843   | 460,887  | 740,960   | 486,867   | 1,084,852   | 17 584 005  |
| 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1 0.1   | 11,245  | 26,198 72,3  | 367 261,223   | 342,337   | 123.080  | 250,001   | 191,655   | 428,210   | 8,077,036   |
|   | 10  |  |   | .16   | . 255  | .504  | .173  | 762   | 29,747  |
| 315,096   | ?   |  |   |   | . 143  | 2.731   | 30 26 0   | 5.817   | 306,289   |
| 4,055,857   | 811   | 696 6,129  | 29 18,943   | 27,298  | 37.569   | 12,323  | 30,200  | 96,240  | 8,500   |
| Nonrefundable business energy credit after limitation   | 1 1   | ! !  | 191   |   | 1  | •19   | .50   |   | 488   |
| - 255   | 1   | .394   | 221 2,056   | 7,989   | 6.187  | 9,517   | 5,5/3   | 4,661   | 5,443<br>14 691 276   |
| to stockholders except in own stock   | .6.572  | 16   | 5   | 35  | 690'69   | 102,022   | 050,65  | 200,702   | 0.12  |

Footnotes at end of table. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data"

Table 2.7 — Selected Balance Sheet, income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts — Continued

[All figures are estimates based on samples—money amounts are in thousands of dollars]

| Wholesale and Retail Trade  Number of returns  Number of returns  Noted assets  Noted assets  Other current obligations, and other current assets  Other current labilities  Depreciable assets less reserves  Accounts and notes payable  Other current labilities  Other current labilities  Not dagas, notes, and bonds payable in one year of more in the worth  Total receptis  Total receptis  Taxes paid  Depreciable  Taxes paid  Taxe | (1) (1) (1) (1) (1) (1) (1) (1) (2) (2) (3) (4) (5) (6) (6) (6) (6) (6) (6) (6) (6) (6) (6 | \$100,000 (2) (2) (2) (2) (3) (4) (4) (4) (4) (4) (4) (4) (4) (4) (4   | (3)<br>(6) 947<br>2.296.395<br>416.999<br>311.371<br>435.582<br>418.217<br>601.000 | \$25,000<br>under<br>\$50,000<br>(4) | \$50,000<br>under<br>\$100,000<br>(5) | \$100,000<br>under<br>\$200,000<br>(6) | \$200,000<br>under<br>\$500,000<br>(7) | \$500,000<br>under<br>\$1,000,000<br>(8) | \$1,000,000<br>under<br>\$2,000,000<br>(9) | \$2,000,000<br>under<br>\$5,000,000<br>(10) | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>under<br>\$50,000,000<br>(12) | 1 1         |
|--|--|--|--|--------------------------------------|---------------------------------------|--|--|--|--|---|--------------------------------------|---|-------------|
| Nore   |  | (2)<br>181.593<br>1.112.070<br>1.112.070<br>1.260.484<br>1.260.484<br>1.260.750<br>2.600.750<br>813.481<br>1.660.222<br>1.393.220<br>1.393.220<br>1.393.220<br>1.393.220<br>1.393.220<br>1.393.220<br>1.393.230<br>1.393.230   | (3)<br>66,947<br>2,296,395<br>416,999<br>311,371<br>435,582<br>418,217<br>601,000  | 37,000                               | (5)                                   | (9)                                    | (2)                                    | (8)                                      | (6)  | (10)  | (11)                                 | (12)  | 1 1         |
| 8 DE   |  | 181 593<br>7.507 158<br>1.112.070<br>1.650.484<br>1.200.20<br>802.750<br>2.607.789<br>813.481<br>8.533.220<br>8.533.230<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589   | 66,947<br>2,296,395<br>416,999<br>311,371<br>435,582<br>418,217<br>601,000         | 37,000                               |                                       | 30 7 1 1                               |  |  |  |   |                                      | 16,602  | 1           |
| on north   |  | 181.593<br>1.11.2.070<br>1.15.070<br>1.650.484<br>1.2.07.20<br>902.750<br>902.750<br>902.74<br>2.081.018<br>443.840<br>443.840<br>513.132<br>9.332.293<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589<br>7.629.589 | 66,947<br>2,296,395<br>416,999<br>311,371<br>435,582<br>418,217<br>601,000         | 37,000                               |                                       | 44.626                                 |  |  | _  | -   |                                      | 16,602  |             |
| o o o o o o o o o o o o o o o o o o o  |  | 1,130,130<br>1,150,0484<br>1,650,484<br>1,650,484<br>1,600,274<br>2,081,018<br>1,660,222<br>1,383,220<br>5,131,32<br>1,323,233<br>1,334,141<br>1,334,345<br>1,334,345<br>1,334,345<br>1,334,345<br>1,334,345<br>1,334,345<br>1,334,345<br>1,334,345<br>1,334,345<br>1,334,345<br>1,338   | 416,999<br>311,371<br>435,582<br>418,217<br>601,000                                |                                      | 77,646                                | 030,4-1                                | 169,849                                | 112,585                                  |  |   | 56                                   | 0000 000                                      |             |
| one  |  | 1,650,484<br>1,240,201<br>902,750<br>2,600,789<br>813,481<br>390,274<br>1,660,222<br>1,393,220<br>1,393,220<br>1,393,220<br>1,393,220<br>1,411,4115<br>311,390<br>312,390<br>311,390<br>311,390  | 311,371<br>435,582<br>418,217<br>601,000   | 228,339                              | 466.732                               | 1,115,117                              | 3.918.380                              | 58130,602                                |  |   |                                      | 90,741,290                                    |             |
| nore   |  | 1,240,201<br>2,600,769<br>813,481<br>390,274<br>2,081,018<br>443,840<br>1,660,218<br>1,593,220<br>1,593,220<br>7,629,589<br>7,629,589<br>7,629,589<br>7,629,589<br>7,629,589<br>312,390<br>312,390<br>248,763  | 435,582<br>418,217<br>601,000  | 356,440                              | 982,673                               | 2,550,624                              | 7,456.705                              | 10,378,474                               |  |   | 20,331                               | 31,792,160                                    |             |
| nare   |  | 2,600,789<br>813,481<br>813,481<br>2,081,018<br>443,840<br>1,986,222<br>1,986,222<br>513,132<br>8,323,293<br>7,114,115<br>312,390<br>248,7454  | 601,000  | 280,082                              | 314.659                               | 1,199,942                              | 3,389,793                              | 3,961,947                                | 5,130,072                                  | 7,144,901                                   | 5,326,770                            | 8,623,837                                     | 20,285,783  |
| nore   |  | 813.481<br>390.274<br>2.081.018<br>1.660.22<br>1.393.220<br>513,132<br>8.529.589<br>4.114.115<br>127.484<br>248.763  |  | 523,922                              | 1,475,867                             | 3.245.719                              | 8,352,590                              | 9.858.792                                |  |   | 14 402                               | 24 916 414                                    |             |
| andre  |  | 2,390,274<br>443,801<br>1,660,222<br>1,393,220<br>513,132<br>8,323,293<br>7,629,589<br>4,114,115<br>137,484<br>127,484<br>248,763  | 170.017  | 163,314                              | 480,151                               | 1,278,503                              | 3,661,889                              | 4,569,023                                |  |   | 6.407                                | 10,497,772                                    | 27,259      |
| nore   |  | 443,840<br>1,660,222<br>513,132<br>8,323,293<br>7,629,589<br>4,114,115<br>137,390<br>157,454<br>248,763  | 125,827  | 355.356                              | 770.837                               | 368,726                                | 864.827                                | 877.215                                  |  |   |                                      | 2,291,737                                     | 6.603       |
| 900  |  | 1,660,222<br>1,393,220<br>513,132<br>8,323,293<br>7,629,589<br>4,114,115<br>112,390<br>157,454   | 197,390  | 69,912                               | 176,538                               | 526,359                                | 1,519,193                              | 2,055,041                                |  |   | 4,063                                | 7,572,474                                     | 25.473      |
| <del>- 111</del>   |  | 513,132<br>8,323,293<br>7,629,589<br>4,115<br>117,454<br>157,454   | 396,807  | 401,045                              | 862,371                               | 1.600,220                              | 4,278,724                              | 4.548,072                                |  |   | 6,022                                | 10,916,199                                    | 47,080      |
| <del></del>  |  | 8,323,293<br>7,629,589<br>4,114,115<br>312,390<br>157,454<br>248,763   | 143,441  | 109,811                              | 296,326                               | 501.873                                | 1 129 223                              | 10,493,711                               |  | 23,024,784                                  | 17,865,                              | 31,463,988                                    | 98,098,686  |
|  |  | 7,629,589<br>4,114,115<br>312,390<br>157,454<br>248,763  | 723.873  | 1,590,543                            | 6,008,876                             | 17,330,340                             | 56,585,007                             |  | 118 972                                    |   | 183 139                              | 314 002 945                                   | 763 769     |
|  |  | 4,114,115<br>312,390<br>157,454<br>248,763   | 501,556  | 1,415,874                            | 5,712,159                             | 16,797,454                             | 55,457,791                             | 81,038                                   | 117,096,398                                |   | 180,566                              | 308,862,919                                   | 740,980     |
|  |  | 157,454  | 334,255  | 715,345                              | 3,064,514                             | 9,089,485                              | 33,842,373                             | 54,188                                   | 84,526,556                                 |   | 145,696,                             | 253,737,486                                   | 617,620     |
|  |  | 248.763  | 36.574   | 28,096                               | 92,785                                | 236,539                                | 678.028                                |  | 1,380,790                                  |   | 2,224                                | 3,943,555                                     |             |
|  |  | 100.00   | 41,055   | 56,179                               | 151,530                               | 355,541                                | 892,106                                | 1,028                                    | 1,241,617                                  |   |                                      | 2,624,328                                     | 6,391       |
| -  |  | 25,252   | 3.020  | 5.216                                | 17.046                                | 39 595                                 | 154.711                                |  | 453,345                                    |   |                                      | 831,019                                       | 1,968       |
| 4  |  | - 766,450  | -610,754   | - 42,682                             | - 113,014                             | 148,338                                | 1,151,186                              |  | 2.967.296                                  | 4,696,136                                   | 3,830,699                            | 7,569,699                                     | 18,631      |
| Inet income to tax   |  | 503,892  | 97,046   | 131,288                              | 275,558                               | 670,372                                | 2.177.071                              | 2,794,                                   | 3,768,065                                  | 5.657,702                                   |                                      | 8,517,119                                     | 19,579,     |
|  | _  | 35.278   | 9.263  | 58,851                               | 19.204                                | 289,235                                | 1,320,703                              | 1,849,531                                | 2,728,129                                  | 4,042,156                                   | 3,458,847                            | 5,874,637                                     | 14,959,622  |
| or tax preferences   | _  | .462   | .462   | I                                    | 1                                     | .613                                   | 1                                      | •33                                      | 9.   | 576   | 358                                  | 1,520   | 9           |
| : :  | 1,328,438  | 5,232  | 262  | 1,521                                | 3,449                                 | 1888                                   | 37.132                                 | 50 531                                   | 83 845                                     | 132 446                                     | 1,811                                | 15,370  | 873,597     |
| nergy credit after limitation  | _  | I  | I  | ı                                    | 1                                     |  | 1                                      | I  | • 408                                      |   | 2,590                                | 3,449   | 10,287      |
| Jobs credit  | 359.373  | -916   | ١٠   | 1.                                   | -885                                  | 3 797                                  | 25.036                                 | 43 576                                   | 54 123                                     |   | 380                                  | 518   |             |
| Distributions to stockholders except in own stock  | 8,828,705  | 112,822  | 66,323   | 25,190                               | 21,309                                | 142,404                                | 337,139                                | 394,219                                  | 440,111                                    | 1,036,825                                   | 554,558                              | 1,500,706                                     | 4,309,920   |
| Finance, insurance, and Real Estate <sup>2</sup>   |  | -  |  |                                      |                                       |  |  | -  |  |   |                                      |   |             |
| etums  |  |  | 212,254  | 64,824                               | 56,018                                | 53,642                                 | 41,940                                 | 15,828                                   | 10.285                                     | 8.800                                       |                                      |   |             |
| Notes and accounts receivable, net.  |  |  | 1,811,503  | 11.074,693                           | 15,632,665                            | 19,704,810                             | 34,504,020                             | 49,122,812                               | 36,918,037                                 | 213,953,274                                 |                                      |   |             |
|  |  |  | 378,788  | 47,310                               | 102,900                               | 207,878                                | 321,018                                | 360,438                                  | 418,597                                    | 381,550                                     |                                      |   |             |
| Other investments and loans and other current assets 850,  | 1,444,012,830  |  | 7.936.951  | 2,347,865                            | 3 59 1 8 13                           | 4,083,886                              | 7,807,608                              | 13,619,933                               | 26,065,453                                 | 56,883,065                                  | 43,707,002                           | 103,413,449                                   | 584,864,789 |
|  |  |  | 5,711,493  | 4,769,969                            | 7,026,655                             | 8,689,094                              | 12,535,576                             | 8,743,015                                | 7,335,980                                  |   |                                      |   |             |
| Cless Accumulated depreciation Other capital assets less reserves  | 41,265,731   |  | 1,888,080  | 2,033,043                            | 2,812,299                             | 3,709,652                              | 5,117,682                              | 3,129,869                                | 2,355,670                                  |   |                                      | 4,103,404                                     |             |
|  |  |  | 3,393,494  | 1,461,872                            | 2,191,257                             | 3,402,564                              | 5,059,345                              | 4,850,123                                | 5,242,223                                  |   | 12.347.014                           | 3,354,926                                     | 4,791,684   |
| gavable in one vear or more  | 2,234,033,490  |  | 2,684,623  | 480,408                              | 766.458                               | 1,289,528                              | 7,248,029                              | 24,943,385                               | 61,552,451                                 |   |                                      | 364,910,676                                   |             |
|  |  |  | 6,998,652  | 4.325,084                            | 5,543,036                             | 6,883,327                              | 9,814,386                              | 8,780,709                                | 15,034,700                                 |   |                                      | 22,622,166<br>67,091,044                      |             |
| rty used for investment credit   |  |  | 149,682  | 100,367                              | 145,764                               | 286,521                                | 391,198                                | 342,621                                  | 290,891                                    |   |                                      | 1,073,881                                     |             |
| Business receipts 255,   |  | 3.217.774  | 381,055  | 2,386,194                            | 3,998,932                             | 7,640,239                              | 12.877.416                             | 11,088,017                               | 14,623,296                                 |   |                                      | 66,195,167                                    |             |
| Cost of sales and operations   | 123,513,417  | 316,132  | 27.290   | 115,387                              | 173,455                               | 751,189                                | 1,593,426                              | 1,653,110                                | 1,582,259                                  |   |                                      | 9,653,741                                     |             |
| :  |  | 1,275,325  | 450,035  | 321,264                              | 326,409<br>504,026                    | 705,086                                | 1,311,688                              | 1.917.215                                | 3 689 697                                  |   |                                      | 1,385,042                                     | 7,486,243   |
| Depreciation  Depreciation Pension profit-shanno stock bonus and annuity plans  A  | 10,250,006   | 760,399  | 221,522  | 214,955                              | 323,921                               | 414,918                                | 596.202                                | 432,672                                  | 385,992                                    |   |                                      | 1,019,915                                     |             |
|  | 26   | 25,285   | 7,338  | 6,500                                | 11,447                                | 27,432                                 | 65,549                                 | 66,999                                   | 88,371                                     |   | 152,382                              | 282.417                                       | 3,010,734   |
| Net income (less deficit) 36, Net income . 43,   | 36,959,270<br>43,207,792   | 12,127   | - 642,893<br>388,879   | 542,441                              | 412.579                               | 745,607                                | 1,247,939                              | 693,805                                  | 1,482,557                                  | 2.381,761                                   | 1,962                                | 5,448,226                                     |             |
|  |  | 1,134,588  | 249,876  | 365,472                              | 519,239                               | 819,471                                | 1,161,310                              | 856,536                                  | 1,154,782                                  | 1,892,792                                   |                                      | 3,190,996                                     | 16,603,406  |
| Income tax, total Additional tax for tax preferences   |  | 223,937  | 45,927   | 71,054                               | 106,955                               | 194,695                                | 323,317                                | 271,445                                  | 418,537                                    | 749,565                                     | 600,943                              | 1,406,217                                     | 561         |
|  |  | .528   | 10   | . 203                                | 16                                    | .126                                   | 457                                    |  | 4,344                                      | 3,599                                       | 8,435                                | 9.861   | 1,262,653   |
| nergy credit after limitation  | 1,969  | 8.352  | 4.4  | 2.866                                | 4,072                                 | 13,497                                 | 17,349                                 | 21,358                                   | 20,156                                     | 38,514                                      | 24,436                               | 65,358  | 598,429     |
| Work incentive (WIN) credit  |  | ()   | (-)  | 15                                   | 1 6                                   | i                                      | 1                                      | 4  | œ  | 50  | 100                                  | 93  | 542         |
| to stockholders except in own stock  | 18,294,307   | 705.622  | 215,206  | 169,725                              | 320.692                               | 224.371                                | 379.290                                | 7,756                                    | 6.687                                      | 11,433                                      | 4,954<br>956,225                     | 3 221 550                                     | 8,163       |

RETURNS OF ACTIVE CORPORATIONS

Table 2.7 — Selected Balance Sheet, Income Statement, and Tax Items, and Distributions to Stockholders, by Industrial Division, by Size of Business Receipts — Continued

[All figures are estimates based on samples-money amounts are in thousands of dollars]

|  | L                                    |                 |              |                    |                   |                    | Size of busi       | Size of business receipts |                      |                      |                                      |                                       |                            |
|--|--------------------------------------|-----------------|--------------|--------------------|-------------------|--------------------|--------------------|---------------------------|----------------------|----------------------|--------------------------------------|---------------------------------------|----------------------------|
| Industrial division, item  | Total returns of active corporations | Under           | Under        | \$25,000<br>under  | \$50,000<br>under | \$100,000<br>under | \$200,000<br>under | \$500.000<br>under        | \$1,000,000<br>under | \$2,000,000<br>under | \$5,000,000<br>under<br>\$10,000,000 | \$10,000,000<br>under<br>\$50,000,000 | \$50,000,000<br>or<br>more |
|  |                                      | 000,0016        | 000,000      | \$50,000           | \$100.000         | \$200,000          | \$500,000          | (8)                       | (6)                  | (10)                 | (11)                                 | (12)                                  | (13)                       |
| •  | ε                                    | (2)             | (c)          | (t)                | (6)               |                    |                    |                           |                      |                      |                                      |                                       |                            |
| Number of returns  | 603,445                              |                 |              | 55,122             |                   |                    |                    | 43,354                    | 19.372               |                      | 2.405                                | 1,342                                 |                            |
| Total assets   | 154,038,119                          |                 |              | 2,489.764          |                   |                    |                    |                           |                      |                      |                                      | 3,545,212                             | 8,167                      |
| Notes and accounts receivable, net inventories   | 7,575,358                            |                 |              | 65,750             |                   |                    |                    |                           |                      |                      | 1 286 735                            | 2.597.899                             |                            |
| Cash, Government obligations, and other current assets   | 27,210,936                           |                 |              | 394,543            |                   |                    | 1,647,722          |                           |                      | 1,383,562            |                                      | 2,395,997                             |                            |
| Other investments and loans Decreciable assets   | 97,653,470                           | 8,157,069       |              | 1,530,827          |                   |                    |                    |                           | 9,619,724            | 10,434,243           |                                      | 3,929,787                             |                            |
| Less Accumulated depreciation  | 38,895,170<br>B 170,309              | 3,279,127       | 432.474      | 600,988<br>252,200 | 400,695           | 586,344            |                    | 744.946                   |                      |                      | 488,694                              | 1,073,274                             |                            |
| Other capital assets less reserves<br>Accounts and notes payable                                     | 32,269,134                           | 2,599,603       |              | 447,228            |                   |                    |                    |                           |                      |                      |                                      | 2,020,257                             |                            |
| Other current liabilities  | 19,862,072                           | 3 607 469       |              | 145,473            |                   | 2                  |                    |                           | 4.253,793            | 4,374,156            |                                      | 6,036,919                             |                            |
| Mongages, notes, and bonds payable in one year or more Net worth                                     | 45,262,060                           |                 |              | 430,583            |                   |                    | 5,243.             |                           |                      |                      |                                      | 1,320,024                             |                            |
| Cost of property used for investment credit  | 13,572,620                           |                 |              | 92,278             |                   |                    | 7                  |                           |                      |                      |                                      | 27.059.612                            |                            |
| Total receipts   | 235.009.878                          |                 | 949,026      | 1,981,607          | 9                 |                    |                    | 29,789,435                | 26.372,720           | 27.161,370           | 16                                   | 25,810,097                            | 42,918,019<br>24 803 191   |
| Cost of sales and operations   | 117,180,747                          | 2,977,          |              | 584.370            | C/J               |                    |                    |                           | 2                    |                      |                                      | 865.667                               | 1,500,577                  |
| Taxes paid   | 6,128,806                            | 361.435         |              | 83,354             | 164,588           |                    |                    |                           |                      |                      |                                      | 740,033                               | 1,838,675                  |
| Interest paid<br>Depreciation  | 11,720,749                           | 788             |              | 170,727            |                   |                    |                    |                           | _                    |                      |                                      | 257,020                               | י                          |
| Pension, profit-sharing, stock bonus and annuity plans   | 4,998,103                            | 124             |              | 12.903             |                   |                    | 282,742            |                           |                      |                      |                                      | 191,815                               | (                          |
| Employee benefit programs Net income (less deficit)  | 8,306,989                            | - 205           | - 296 191    | - 101,217          |                   | 345,778            |                    | 727.935                   | 1 143 275            | 1 165 382            | 561,029                              | 1,040,348                             | 2,739,148                  |
| Net income   | 12 109 401                           | 972.            |              | 158,233            |                   |                    |                    |                           |                      |                      |                                      | 1,108,563                             | 2                          |
| Income subject to fax  | 9 554,446<br>3 323 418               | 112.192         | 35.026       | 20,776             |                   | 117,443            | 292.               | 214                       | 260,885              |                      |                                      | 492,780                               | 1,260,029                  |
| Income tax, total  | 2,005                                |                 |              | 1                  |                   |                    |                    | .100                      |                      |                      |                                      | 10 247                                | 121 474                    |
| Foreign tax credit   | 142.072                              | 2,5             | 1,943        | 3 893              | 12 825            | 28.841             | 75,656             | 42                        |                      | 4                    | 33,964                               | 62,865                                | 201,995                    |
| Investment credit  | 1 452                                |                 |              |                    |                   |                    | .215               |                           | .22                  | 6.                   | 275                                  | 401                                   | 354                        |
| Work incentive (WIN) credit  | 4,811                                |                 |              | .448               |                   | 040 11             |                    | 36.61R                    | 35 764               | 33                   | _                                    | 13,887                                | 5,739                      |
| Jobs credit<br>Distributions to stockholders except in own stock                                     | 1,822,529                            | 3,266           | 59,263       | 21,220             | 101,171           | 158,427            | 216,112            | 138                       |                      | 205,502              | 93,062                               | 167,468                               | 580,764                    |
|  |                                      |                 |              |                    |                   |                    |                    |                           |                      |                      |                                      |                                       |                            |
| Nature of business not Anocable  | 11 900                               | 8 380           |              | 11,011             |                   |                    | 1,720              |                           |                      |                      | •                                    |                                       |                            |
| Number of returns<br>Total assets  | 1,418,661                            | 577.            |              | 15,601             | .57,195           |                    |                    |                           |                      |                      |                                      |                                       |                            |
| Notes and accounts receivable, net   | 296,333                              | 24,514          | 7,840        | .459               |                   | 2,873              | .26,945            | .6,544                    | .36,956              |                      |                                      | -8,929                                |                            |
| Inventories Cash Government obligations, and other current assets                                    | 291,353                              | 175.            |              | .5,921             | -9,682            |                    |                    |                           |                      |                      |                                      |                                       |                            |
| Other investments and loans  | 351,580                              | 245,            |              | 006 8.             |                   |                    |                    |                           |                      |                      | .50,646                              |                                       |                            |
| Depreciable assets   | 639.270                              |                 |              | o *                | 1.942             | 15,213             |                    |                           |                      |                      |                                      |                                       |                            |
| Other capital assets less reserves   | 68,200                               | 32,             |              |                    |                   |                    |                    |                           |                      |                      |                                      |                                       |                            |
| Accounts and notes payable   | 147 366                              | 168,335         | 58,024       | 1.029              |                   |                    |                    | -1,189                    |                      |                      |                                      |                                       |                            |
| Mortgages, notes, and bonds payable in one, year or more   | 306,045                              | .44             | _            | •                  | 0.20.21           | . 98.001           | 57.910             |                           |                      |                      |                                      |                                       |                            |
| Net worth  | 350,735                              |                 |              | .8.047             |                   |                    |                    |                           |                      |                      |                                      |                                       | ŀ                          |
| Total receipts   | 2,386,149                            | 155             |              |                    |                   |                    |                    | .52                       |                      |                      |                                      |                                       |                            |
| Business receipts  | 2,079,231                            | 73.0            |              |                    | 29,849            | 160,732            |                    | 27,541                    |                      | . 2                  |                                      | .179,402                              |                            |
| Cost of sales and operations   | 1,326,167                            | 12,             |              | 1,765              | .2.2              |                    |                    | •                         |                      |                      |                                      |                                       |                            |
| laxes paid   | 34,314                               | ന്              | 2.372        |                    |                   | .2598              | 10 483             | .444                      | 3,882                | 9.                   | .8,260                               |                                       |                            |
| Depreciation   | 53,018                               | n i             |              |                    |                   |                    |                    |                           |                      |                      |                                      | 2.0                                   |                            |
| Employee benefit programs  | 10,845                               | . 0             | 267          |                    |                   |                    |                    | 866.                      |                      |                      |                                      | 9.                                    |                            |
| Net income (less deficit)  | 154.651                              | 54              |              | 6.979              | 1 449             | •                  |                    |                           |                      |                      |                                      | ۲.                                    |                            |
| Income subject to tax  | 129,477                              | 9               |              |                    |                   |                    | 18,652             | 7117                      | 16,014               | 10,369               | 14,238                               | 9,319                                 |                            |
| Income tax, total  | 38,294                               | 16.             | 14           | 1,186              | 3.95              |                    | n                  | 2.6                       | 4                    |                      |                                      | _                                     |                            |
| Additional tax for tax preferences   | -                                    | = 1             |              |                    |                   |                    |                    |                           | 13                   |                      | 130.                                 | CV.                                   |                            |
| Foreign tax credit   | 3,547                                |                 | (0           | •710               | 0                 | *14                | 1,832              |                           | 525                  |                      |                                      |                                       |                            |
| Nonretundable business energy credit after limitation  | -1256                                | . 9             |              |                    |                   | 1                  | . 156              |                           | •                    |                      | 10.                                  | _                                     |                            |
| Work incentive (Wild) clear.<br>Jobs credit  | 606.1                                |                 |              |                    | 100               | •105               | 5 437              | 911.                      | 994                  | 1,610                | .5                                   | _                                     | 1                          |
| Distributions to stockholders except in own stock  | .11547                               | 7 .1,900        | 1 867        | 1                  | 35                |                    |                    |                           |                      |                      |                                      |                                       |                            |
| seed at It that we used with caution because of the small number of sample returns on which it based | mber of sample re                    | eturns on which | ill is based |                    |                   |                    |                    |                           |                      |                      |                                      |                                       |                            |

Equate should be used with caution because of the a small number of sample municipal in which it is used.
Includes returns with zero receipts and receipts not reported.
Size of loal receipts was used in lieu of business receipts to classify statistics for the Finance, insurance and real estate" industrial division.
Less han \$500 per return.
Less han \$500 per return in total because of rounding. See text for "Emplication of Terms" and "Discription of the Sample and Limitations of the Data.
NOTE, Detail may not add to total because of rounding.

Table 2.8 — Total Receipts, Net Income, Statutory Special Deductions, Income Tax, Credits, and Taxpayments, by Accounting Period Ended

(All figures are estimates besed on samples - money emounts are in thousands of dollars)

|  | active co  | active corporations                         |                          |  |   |  |                                   |   |   |   |  |  |  |   |
|--|--|---|--------------------------|--|---|--|-----------------------------------|---|---|---|--|--|--|---|
| Iferra   | Number of<br>returns                             | Amount                                      | ylul<br>1979             | August<br>1979                                   | September<br>1979                                 | October<br>1979                                  | November<br>1979                  | December<br>1979                                      | January<br>1980                                   | February<br>1980                                | March<br>1980                                    | April<br>1980                                    | May<br>1980                                      | June<br>1980                                      |
|  | (1)  | (2)   | (3)                      | (4)  | (5)   | (9)  | (2)                               | (8)   | (6)   | (10)  | (11)   | (12)   | (13)   | (14)  |
| Returna With and Without Net Income  |  |   |                          |  |   |  |                                   |   |   |   |  |  |  |   |
| Number of returns<br>Total recepts<br>Net income (less deficit)  | 2,556.794<br>2,454,222<br>2,540,477<br>1,162,947 | 5,598,689,129<br>284,615,731<br>120,047,034 | 135,761,397<br>4,544,268 | 115,091<br>138,318,204<br>4,857,701<br>1,880,149 | 228,768<br>326,367,554<br>12,491,676<br>5,070,142 | 134,669<br>185,070,893<br>6,997,027<br>2,611,178 | 84,945<br>95,377,025<br>3,942,548 | 978,264<br>3,334,180,351<br>208,268,866<br>90,813,935 | 101,103<br>243,785,596<br>10,016,106<br>2,741,377 | 85,294<br>115,262,939<br>3,810,326<br>1,480,699 | 192,259<br>307,400,995<br>7,562,676<br>3,090,429 | 101,043<br>133,305,351<br>3,845,041<br>1,495,382 | 115.452<br>160,552,936<br>4,668,189<br>1,677,438 | 319,632<br>423,305,888<br>13,611,310<br>5,694,990 |
| Returns With and Without Net Income,<br>Other Than Forms 1120S and 1120 — DISC                             |  |   |                          |  | 5   | )  |                                   |   |   |   |  |  | -  |   |
| Number of returns  | 2,033,821  | 1   | 86                       | 95   | 186.471   | 111,572  | 68.426                            | 746,222   | 75,068  | 67.647  |  | 85,975   | 92,527   | 265,53  |
| Total receipts<br>Net income (less deficit)  | _  | ເບັ<br>ເກັດ                                 | 122                      | 130,433,697                                      | 307,570,162                                       | 173,598,510<br>6,410,674                         | 88.837,034<br>4,066,362           | 3,237,550,403   | 19,086,929  | 3,104,263                                       | 289,659,638<br>6,755,790                         | 125,149,563                                      | 148,040,376<br>4,088,279                         | 395,119,408<br>12,781,130                         |
| Statutory special deductions, total  | 362,027  | 18,292,283                                  | 310,561                  | 321,928  | 842.054<br>710.369                                | 528,166  | 245,546                           | 12,712,828  | 673,530<br>336,188                                | 298,587   |  | 354,804  | 338,954  | 1,039,80;   |
| Total special deductions Western Hemisphere Trade Corporation deduction                                    | 105,982  | 8.837.458                                   | 47,712                   | 46,229   | 131.685   | 124,570  | 79,597                            | 7,463,310   | 337,342   | 40,839  |  | 53,929   | 50,118   | 352,38,   |
| Income subject to tax, total   | 1,132,930  | 279,373,011                                 |                          | 4.752,514  |   | 6.545.903  | 4,305,324                         | 205,474,425   | 9   | 3.822,176                                       | 7,996,427  | 3,937,909  | 4,354,425  | 14,528,537  |
| net long-term capital gain taxed at Briefinative rates income taxed at normal tax and surfax rates         | 1.131,448  |   |                          | 4,555,094  |   | 6,355,940  | 4,158,766                         | 195,571,496   | 6.250,027   | 3,552,614                                       | 7,682,470  | 3.716,522  | 4,156,246  | 14,063,05   |
| Income tax, total Tax from second and alternative tax  | 1,132,930  | 118,859,446                                 | 1,743,160                | 1,855,036  | 4,995,554   | 2,579,747  | 1,711,958                         | 89,984,272  | 2,719,965   | 1,463,437                                       | 3,043,159  | 1,478,514  | 1,660,730  | 5,623,914   |
| Tax from recomputing prior-year work incentive (WIN)   |  |   |                          |  |   | 4 .  |                                   | 0 0 0   |   |   |  |  |  | 00'00   |
| credit<br>Additional tax for tax preferences   | 1.217  | 432,471                                     | 5.856                    | 3,605  | 3,208   | 5,159  | 5,249                             | 346,301   | 4   | 2.285   | 13,336   | 4,985  |  | 17,17   |
| Foreign tax credit   | 6.044  | 36,827,331                                  | 97,954                   | 50,098   | 393,181   | 231,288  | 67,382                            | 35,203,712  |   | 59.821  | 146.085  | 50,300   | 37,527   | 380,158   |
| The Street Credit  | 791,487  | 14,634,672                                  | 199.315                  | 256.880  | 606,338   | 271,033  | 158,380                           | 11,166,332  | 562   | 161,321   | 417,626  | 174,097  |  | 701,57  |
| Jobs credit  | 209,468  | 1.293,215                                   | 132,257                  | 115,431  | 279,198   | 168,335  | 93,555                            | 247,920   | 24  | 15,822  | 59,861   | 24,168   | •  | 100,24  |
| fotal income tax after credits:  | 962,132  | 02,686,726                                  | 1,310,441                | 1,449,033  | 3,760,895   | 200,026.1  | 1,304,243                         | 43,140,902  | V   | 1,234,435                                       | 2,445,953  | 180.803.1  |  | 4.422.24  |
| Returns With Net Income,<br>Other Than Forms 1120S and 1120 DISC   |  |   |                          |  |   |  |                                   |   |   |   |  |  |  |   |
| Number of returns  | 1,296,646  | I   | Š                        | 62,753   | 128,869   | 71,353   | 42,764                            | 459,623   |   | 45,808  | 99,657   | 52,511   | 58,409   | 177,763   |
| Total receipts Net income  | 1,296,646  | 4,689,189,059<br>304,576,161                | 4,945,392                | 114,910,885<br>5,344,618                         | 13,922,581  | 149,978,206<br>7,783,768                         | 75,895,336<br>5,136,506           | 221,542,498   | 7,356,006   | 4,135,346                                       | 9,042,161  | 4,447,182  | 131,553,787                                      | 333,147,411<br>15,968,564                         |
| Statutory special deductions, total  | 347,536  | 18,012,862                                  | 308.291                  | 320,116  | 837,777   | 516.278  | 236,766                           | 12,518,377  |   | 295.473   | 615,739  | 339,482  | 335,515  | 1,028,05  |
| net operating loss deduction<br>Total special deductions   | 91,491   | 6,558,037                                   | 45,442                   | 44,417   | 127.407   | 112,682  | 70,817                            | 7,268,859   |   | 37,725  | 99,961   | 38,608   | 46.680   | 340.632   |
| Western Hemisphere Trade Corporation deduction   | 947  | 133,554                                     | 322                      | 4.660  | 4,172   | 2,335  | 186                               | 116,522   | ď   | 346   | 2,009  | 3 037 000  | 954 425  | 14 529 53   |
| Net long-term capital gain faxed at afternative rates from a strong of portrain faxed at afternative rates | 36,710   | 13,578,609                                  | 182,147                  | 197,419  | 1,176,818   |  | 146<br>158                        | 9,902,929   | 314,228   | 269,562   | 313.957  | 221,387  | 198,179  | 465,485   |
| Income tax, total  | 1,135,470  | 119,961,092                                 | 759                      | 1,878,274  | 5,066,219   | 2,607,840  | 1,727,714                         | 90,768,277  | 2,735,150   | 1,479,485                                       | 3,081,297  | 1,494,114  | 1,676,149  | 5,686,860   |
| Normal tax, surfax, and alternative tax Tax from recomputing prior-year investment credit                  | 1,132,904  | 118,858,280                                 | 1,743,160                | 1,855,036  | 4,995,554   | 2,579,448  | 1,711,952                         | 89,983,412<br>452,577                                 | 2,719,965   | 1,463,437                                       | 3,043,159  | 1,478,514  | 1,660,730  | 5.623,914   |
| Tax from recomputing prior-year work incentive (veits) credit  | 1,192  | 9,151                                       | 1                        | .2,699   | 3,207   | . 45   | €.                                | 2,745   | . 55  | 7.  | (,)  | •28  | •  | 366   |
| Additional tax for tax preferences   | 10.022   | 409,532                                     | 5,768                    | 3,476  | 303 181   | 5,072  | 5,005                             | 329,543   | 2 601   | 59.87   | 146.085  | 50 300   | 3 2  | 38,01   |
| Foreign tax credit<br>U.S. possessions tax credit  | 586  | 1,376,124                                   | 15,427                   | 8,034  | 28,638  | 14,427   | 105,398                           | 1,031,135   |   | 8,948   | 18.284   | 35,786   | = ;  | 87,10   |
| Investment credit Work incentive (WiN) credit  | 791,468  | 14,634,207                                  | 199,315                  | 256,880  | 1,792   | 270,952  | 158,373                           | 11,165,954  | 295   | 161,321   | 417.626  | 1,74,097   | 225  | 3,66  |
| Jobs Credit  | 209,462  | 1,293,144                                   | 132,257                  | 115,431  | 3 757 072   | 168,278  | 93,555                            | 247,907   | 2           | 15,822  | 59,861   | 24,168   | 32,008   | 100,247   |
| Estimated tax payments   |  |   |                          |  |   |  |                                   |   |   |   |  |  |  |   |
| 1978 overpayments claimed as a credit<br>1979 estimated tax payments                                       | 242,014  | 2,822,498                                   | 74,963                   | 104,360  | 191,218.  | 93,043   | 59,173<br>906,594                 | 1,661,682<br>31,459,048                               | 1,446,206   | 55,277<br>833,292                               | 1,714,633  | 801,583  | 70,811<br>908,131                                | 222,647<br>3,105,182                              |
| Less Herund of estimated tax payments  | 8,054  | 026,878,1                                   | 73,921                   | 20.874   | 98,486  | 068'10   | 681,02                            | 653,653   | 103,044   | 60'1  | 224.466  | 220,12   | 026,22   | 03,73   |
| First extension of filling time  | 143,410  | 9,445,235                                   | 170,850                  | 194,527  | 615,008   | 252,858  | 168,252                           | 6,127,462   | 294 010   | 166,619   | 317,761  | 175,961  | 213,172  | 586,280   |
| Other credits and payments, total  | 26,124   | 56,566                                      | 811                      | 1,031  | 3,452   | 3,909  | 633                               | 40.851  |   | 583   | 1.567  | 202  | 492  | 2,173   |
| Refundable energy credit   | 621 250  | 315/  | 12                       | 350 347  | 022.  | 46   | 101 444                           | 9.087.053   | 253   | 212501  | 467 OR1  | 255.315  | 21<br>820 202                                    | 73858   |
| Lax due at time of filing  | 657,120  | 5,048,286                                   | 122 500                  | 7500.347   | 4/0.033   | 202,000  | 2444                              | 5,00,00   | 475,554   | 20,001  | 100,000  | 0.00   | 245,630  | 20000   |

Estimate should be used with caution because of the small number of sample returns on which it is based includes tail and part-year returns.
Cledits include toreign fax, U.S. possessions fax, investment, work incentive (WIN), and jobs credits.
Cledits includes credit or has paid by regulated investment companies, credit for tax on special fuels, nonhighway gasoline, and lubricating oil, and refundable aneigy credit.
Less than 5500 per return and and to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data".

### RETURNS OF ACTIVE SMALL BUSINESS CORPORATIONS, FORM 1120S

### Table 2.9 — Balance Sheets and Income Statements, by industrial Division

[All figures are estimates based on samples — money amounts are in thousands of dollars]

|  | All                     | Agroudure                                |                     |                      |                   | Transportation              |                            | Finance,                         |                                 | Nature of                    |
|--|-------------------------|--|---------------------|----------------------|-------------------|-----------------------------|----------------------------|----------------------------------|---------------------------------|------------------------------|
| ltem   | industrial<br>divisions | Agriculture,<br>forestry,<br>and fishing | Mining              | Construction         | Manufacturing     | and public<br>utilities     | Wholesale and retail trade | insurance,<br>and real<br>estate | Services                        | business<br>not<br>allocable |
|  | (1)                     | (2)                                      | (3)                 | (4)                  | (5)               | (6)                         | (7)                        | (8)                              | (9)                             | (10)                         |
|  | 514007                  | 20.200                                   | 6,212               | 54,321               | 34,240            | 24,195                      | 180,298                    | 61,735                           | 122,240                         | *1,38                        |
| Number of returns, total   | 514,907<br>282,643      | 30,280<br>16,338                         | 2,120               |                      |                   |                             |                            | 33,626                           | 63,070                          | *70                          |
| Totel essets   | 85,777,842              | 8,666,479                                | 2,346,115           |                      | 1                 | 4,078,617                   |                            | 9,450,361                        | 13,254,866                      | *94.4                        |
| Cash   | 7,798,782               | 496,683                                  | 319,591             | 904,704              | 856,858           | 318,392                     | 2,729,288                  | 920,515                          | 1,239,043                       | *13,70                       |
| Notes and accounts receivable  | 14,514,030              | 439,368                                  | 486,406             | 2,444,981            | 2,191,647         | 586,294                     | 5,357,112                  | 1,579,817                        | 1,412,383                       | *16,0                        |
| Less Allowance for bad debts   | 201,132<br>17,465,476   | 1,811<br>959,947                         | *1,480<br>65,105    | 17,352<br>2,242,293  |                   | 5,490<br>98,902             | 103,565<br>11,012,067      | 10,497<br>361,844                | 22,784<br>648,646               | *5,30                        |
| Investments in Government obligations  | 11,100,110              |  |                     |                      | 1                 |                             |                            | 1                                |                                 | 0,0                          |
| United States  | 261,170                 | *7,014                                   | *2,499              | *56,337<br>*8,505    |                   | *10,864<br>*7,955           | 85,458<br>*21,487          | *61,329<br>*11,382               | *9,750<br>*145                  | -                            |
| State and local Other current assets   | 94,086<br>5,687,069     | 248,729                                  | 125,310             |                      | 1                 | 229,374                     | 894,322                    | 2,125,361                        | 637,788                         | •9                           |
| Loans to stockholders  | 1,433,513               | 199,891                                  | 64,430              | 210,002              | 83,421            | 48,288                      | 311,617                    | 209,088                          | 304,645                         | *2,1                         |
| Mortgage and real estate loans   | 1,299,666               | 168,556                                  | *5,692              | 192,299              |                   | *7,782                      |                            | 542,771                          | 127,767                         | *1,6                         |
| Other investments Depreciable assets   | 2,995,114<br>42,071,144 | 337,964<br>5,057,083                     | 70,886<br>1,561,325 | 260,875<br>3,424,489 |                   | 95,922<br>3,624,792         |                            | 766,302<br>1,602,676             | 483,383<br>10,875,957           | *2,09<br>*41,11              |
| Less Accumulated depreciation  | 17,301,813              | 2,053,605                                | 668,319             | 1,643,255            |                   | 1,266,927                   | 4,696,773                  | 449,950                          | 4,093,636                       | *16,1                        |
| Depletable assets .  | 278,615                 | *83,321                                  | 152,559             | *843                 | *17,233           | 1                           | 8,552                      | *5,656                           | *10,451,                        | -                            |
| Less Accumulated depletion Land  | 34,141<br>6,053,671     | *7,854<br>2,488,353                      | 17,763<br>92,925    | 380,103              | *197<br>126,888   | 78,652                      | *3,320<br>732,048          | *2,494<br>1,347,590              | *2,512<br>802,249               | *4,86                        |
| Intangible assets (amortizable)  | 828,522                 | 8,826                                    | 7,560               | 20,423               | 109,892           | 61,627                      | 287,968                    | 51,616                           | 262,338                         | *18,2                        |
| Less Accumulated amortization  | 308,307                 | 3,346                                    | 962                 | 7,341                |                   | 29,325                      | 101,997                    | 17,097                           | 106,296                         | *3,45                        |
| Other assets   | 2,842,377               | 237,361                                  | 80,350              | 312,010              | I                 | 211,513                     | 839,723                    | 344,453                          | 665,549                         | *7,82                        |
| Total liebilities  | 85,777,842              | 8,666,479                                | 2,346,115           | 9,973,354            |                   | <b>4,078,617</b><br>440,497 | 29,161,701<br>5,867,024    | 9,450,361                        | 13, <b>254,866</b><br>1,339,337 | *94,4*<br>*13,27             |
| Accounts payable  Mortgages, notes, and bonds payable in less than one                     | 13,475,108              | 304,589                                  | 496,665             | 2,138,833            | 1,636,669         | 440,497                     | 5,867,024                  | 1,238,216                        | 1,339,337                       | 13,2                         |
| year   | 14,189,915              | 1,532,042                                | 392,885             | 2,318,276            |                   |                             |                            | 1,794,736                        | 1,349,602                       | *1,38                        |
| Other current liabilities  | 6,332,133               | 174,659                                  | 192,277             | 1,171,658<br>796,221 |                   | 282,010                     |                            | 684,125                          | 1,013,241                       | *7.69                        |
| Loans from stockholders  Mortgages, notes, and bonds payable in one year or                | 10,997,769              | 934,428                                  | 393,852             | 790,221              | 907,934           | 539,782                     | 3,797,224                  | 1,448,570                        | 2,172,605                       | *7,15                        |
| more   | 20,430,300              | 2,818,640                                | 382,717             | 1,497,609            |                   |                             |                            | 2,355,459                        | 5,247,344                       | 45.3                         |
| Other liabilities  | 2,944,337               | 297,978                                  | 111,631             | 444,840              | 1                 | 145,035                     |                            | 605,994                          | 519.857                         | *2.7                         |
| Capital stock Paid-in or capital surplus   | 10,161,402<br>4,530,191 | 1,940,020<br>842,927                     | 102,445<br>355,416  | 533,393<br>327,514   |                   | 418,599<br>279,483          |                            | 1,135,629<br>658,111             | 1,547,769<br>856,777            | *4,2<br>*4,1                 |
| Retained earnings, appropriated  | 375,413                 | 69,081                                   | *31,175             | 40,779               |                   | 12,475                      |                            | 57,484                           | 40,069                          |                              |
| Retained earnings, unappropriated  | 3,176,082               | - 27,734                                 | 180,897             | 405,232              | 894,588           | 151,700                     | 1,688,244                  | - 11,952                         | - 110,588                       | *5,6                         |
| Stockholders' undistributed taxable income previously<br>taxed <sup>1</sup>                | 339,139                 | - 194,159                                | - 256.329           | 379,244              | 490,868           | - 193,998                   | 941,700                    | - 408,748                        | - 422,177                       | *2,74                        |
| Less Cost of treasury stock  | 1,173,947               | 25,991                                   | *37,517             | 80,246               |                   | 39,448                      |                            | 107,263                          | 298,971                         |                              |
| Total receipte   | 212,706,226             | 8,481,959                                | 4,221,304           | 23,030,957           | 24,741,787        | 7,742,175                   | 113,721,649                | 6,027,879                        | 24,529,375                      | *209,1                       |
| Business receipts  | 208,205,344             | 7,891,364                                | 4,072,980           | 22,764,787           | 24,436,027        | 7,659,587                   | 112,406,039                | 4,833,009                        | 23,933.098                      | *208.4                       |
| Interest on Government obligations United States   | 39,454                  | 4,609                                    | *505                | 3,124                | 3,794             | *1,210                      | 11,888                     | 12,646                           | 1,677                           | _                            |
| State and local  | 6,305                   | *73                                      | *909                |                      |                   |                             |                            | •7                               | 289                             | -                            |
| Other interest   | 655,312                 | 63,828                                   | 16,257              | 58,788               |                   |                             | 251,897                    | 121,452                          | 71,175                          | *10                          |
| Rents Royalties  | 489,434<br>38,348       | 33,559<br>6,485                          | 15,101<br>5,297     | 32,832               | 19,157<br>2,073   | 10,811                      | 173,184<br>2,495           | 107,274                          | 97,515<br>*184                  |                              |
| Net short-term capital gain reduced by net long-term                                       |                         | -,                                       |                     |                      |                   |                             |                            |                                  |                                 |                              |
| capital loss   | 38,503                  | 13,144                                   | *174                | *2,632               | *620              | *111                        | 2,625                      | 15,875                           | *3,322                          | -                            |
| Net long-term capital gain reduced by net short-term<br>cepital loss                       | 721,842                 | 197,713                                  | 45,317              | 20.484               | 85,705            | 12,441                      | 142,706                    | 135,695                          | 81,634                          | *14                          |
| Net gain, noncapital assets  | 875,002                 | 56,320                                   | 33,136              | 49,240               | 33,855            | 22,902                      | 74,557                     | 551,903                          | 53,089                          | -                            |
| Dividends received from domestic corporations Dividends received from foreign corporations | 20,583                  | 4,798<br>*18                             | *379                | 445                  | 2,658             | *201                        | 8,943<br>*47               | 1,765<br>*181                    | 1,396<br>*133                   |                              |
| Other receipts   | 1,615,722               | 210,050                                  | 31,247              | 98,103               | 96,585            | 21,219                      |                            | 226.259                          | 285,863                         | *40                          |
| Total deductions   | 206,904,343             | 8,183,784                                | 4,183,294           | 22,907,292           |                   | 7,697,598                   | I                          | 5,530.645                        | 24,079,902                      | *201.6                       |
| Cost of sales and operations   | 150,357,861             | 5,303,254                                | 2,566,015           | 17,781,312           |                   | 5,244,056                   |                            | 1,215,673                        | 13,120,181                      | *101,0                       |
| Compensation of officers   | 8,773,515               | 245,335                                  | 116,251             | 1,019,981            |                   | 343,001                     | 3,199,542                  | 657,490                          | 2,090,231                       | 10,1                         |
| Repairs  | 1,466,059<br>390,179    | 215,471<br>3,029                         | 160,826<br>24,095   | 164,033<br>36,695    |                   | *2,643<br>13,544            |                            | 32,728<br>48,760                 | 322,332<br>46,426               | *1,20<br>*1:                 |
| Rent paid on business property   | 3,923,446               |  | 31,295              |                      |                   |                             |                            |                                  | 961,567                         | *9,30                        |
| Taxes paid   | 4,391,520               | 187,786                                  |                     | 587,011              |                   |                             |                            |                                  | 898.017                         | *9,0                         |
| Interest paid  | 3,301,141<br>51,254     | 383,629<br>2,766                         | 98,279<br>1,425     | 312,014              | 277,080<br>8,114  | 175,627<br>1,531            | 1,108,449<br>19,802        | 286,329<br>3,261                 | 656,870<br>6,764                | *2,86                        |
| Contributions or gifts Amortization  | 51,254<br>51,221        | 1,238                                    | 348                 |                      |                   |                             |                            | 4,176                            | 24.464                          | •2                           |
| Depreciation   | 4,342,964               | 497,174                                  | 209,416             | 411,288              | 503,251           | 376,652                     | 1,145,315                  | 143,317                          | 1,052,259                       | *4,2                         |
| Depletion  | 58,212                  | *789                                     | 47,174              |                      |                   | 35.350                      |                            | *3,300                           | *247<br>298,651                 | *8                           |
| Advertising Pension, profit-sharing, stock bonus, end annuity plans                        | 1,644,546<br>370,672    | * 20,985<br>7,305                        | 4,043<br>11,940     |                      | 123,317<br>71,535 | 35,359<br>11,628            |                            | 155,735<br>13,794                | 82,322                          | -                            |
| Employee benefit programs  | 654,177                 | 13,861                                   | 21,045              | 92,712               | 110,468           | 29,970                      | 212,289                    | 33,953                           | 139.244                         | •6                           |
| Net loss, noncapital assets<br>Other deductions  | 101,065                 |  | 286<br>768,518      |                      |                   |                             |                            | 6,393<br>2,607,088               | 27,347<br>4,352,982             | *61,7                        |
| Total receipts less total deductions   | 29,026,510              |  |                     |                      | 1                 | [                           | 1                          | 1 1                              | 1                               | *7,4                         |
| Net income (less deficit)  | 3,801,883<br>3,795,578  |  | 38,010<br>37,101    |                      |                   |                             |                            |                                  | 449,473<br>449,184              | *7.4                         |
| Net income   | 8,591,205               |  | 277,455             |                      |                   |                             |                            |                                  | 1,439,389                       |                              |
| Distributions to stockholders Cash and property except in own stock                        | 3,180,183               | 231,258                                  | 139,464             | 260,980              | 505.695           | 98,904                      | 957,174                    | 370,386                          | 613,956                         | *2,3                         |
| CLUIT AND DIODCHY CACCOL III OWN SIDER   | 3,100,103               | 231,258                                  | 139,404             | 200,980              | 1,384             |                             | 3,800                      |                                  | 013,930                         | 2,3                          |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is besed.

This idem is reflected in the statistics for "Retained earnings, unappropriated" and "Note Active Small Business Corporations filling Form 1120s fettimes reported "income subject to tax" of \$3,052,000 and "income tax" of \$1,033,000, including "Additional tax for tax preferences of \$178,000. Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data."

### RETURNS OF ACTIVE DOMESTIC INTERNATIONAL SALES CORPORATIONS, FORM 1120 - DISC

Table 2.10 - Number of Returns, Selected Balance Sheet and Income Statement Itema, and Distributions to Stockholders, by Selected Industrial Divisions

[All figures are estimates based on samples -- money amounts are in thousands of dollars]

|  |   |   | Selec   | ted industrial division                          | ons   |  |
|--|---|---|---|--|---|--|
| Item   | All<br>industrial   | Who   | lesale and retail tred  | le   | Finance,  |  |
|  | divisions'  | Total <sup>2</sup>  | Wholesale trede   | Retail<br>trade                                  | insurance,<br>and real<br>estate                    | Services   |
|  | (1)   | (2)   | (3)   | (4)  | (5)   | (6)  |
| Number of returns, total   | 6,066   | 7,873   | 7,648   | *25  | 156   | 11   |
| With net income  | 7,196   | 8,962   | 8,943   | • 19   | 139   | 8  |
| Total assets   | 24,263,816  | 23,513,411  | 23,498,548  | *14,863  | 481,860   | 264,54   |
| Notes and accounts receivable, net Inventores Cash, Government obligations, and other current assets Other investments and loans Depreciable assets Less Accumulated depreciation. | 14,962,928<br>1,601,471<br>550,371<br>4,794,035<br>83,676<br>26,490 | 14,531,968<br>1,595,000<br>535,663<br>4,523,386<br>82,956<br>26,177 | 14,527,303<br>1,594,564<br>533,121<br>4,516,540<br>82,925<br>26,154 | *4,666<br>*437<br>*2,542<br>*6,846<br>*32<br>*23 | 258,816<br>*3,858<br>2,584<br>199,115<br>*28<br>*23 | 169,66<br>*2,58<br>11,66<br>*71,53<br>*68<br>*28 |
| Accounts end notes payable Other current liabilities Mortgages, notes, and bonds payable in one year or more Net worth   | 2,343,230<br>975,177<br>212,873<br>20,337,142                       | 2,327,510<br>969,766<br>211,927<br>19,624,564                       | 2,324,255<br>969,678<br>211,927<br>19,613,045                       | *3,255<br>*88<br>—<br>*11,520                    | 1,895<br>*2,169<br>—<br>477,266                     | 12,56<br>3,00<br>*66<br>232,99                   |
| Total receipts   | 43,609,794  | 43,414,621  | 43,386,451  | *26,170  | 42,566  | 150,66   |
| Business receipts  | 42,432,315  | 42,292,634  | 42,265,058  | *27,577  | *2,009  | 137,67   |
| Total deductions   | 35,190,600  | 35,137,599  | 35,112,904  | *24,694  | 1,781   | 49,11  |
| Cost of sales and operations Taxes paid Interest peid Depreciation Pension, prolit-sharing, stock bonus, and annuity plans Employee benefit programs                               | 32,960,792<br>50,546<br>87,336<br>7,848<br>10,612<br>7,516          | 32,931,831<br>48,155<br>87,269<br>6,821<br>10,263<br>7,362          | 32,908,047<br>48,097<br>87,261<br>6,818<br>10,263<br>7,362          | *23,785<br>*58<br>*9<br>*2<br>—                  | *60<br>879<br>*35<br>—<br>—                         | 27,58<br>1,47<br>*1<br>*1,02<br>*35<br>*15       |
| Net income (less deficit)  | 8,445,416<br>8,482,395  | 8,285,205<br>8,321,797  | 8,281,730<br>8,318,321  | *3,475<br>*3,476                                 | 58,823<br>58,923                                    | 101,55<br>101,56                                 |
| Total statutory special deductions Tax deferred income and income taxable to stockholders Distributions to stockholders in cash .  | 1,923<br>8,222,021<br>4,046,684                                     | 1,904<br>8,061,445<br>3,978,409                                     | 1,904<br>8,057,969<br>3,975,601                                     | <br>*3,476<br>*2,808                             | *15<br>58,908<br>30,664                             | 101,56<br>37,35                                  |

<sup>\*</sup>Estimate should be used with caution because of the small number of sample returns on which it is based 
'includes "Nature of business not allocable" which is not shown saperately 
'includes "Wholesale and retail trade not allocable" which is not shown separately 
NOTE Detail may not add to total because of rounding. See text for "Explanation of Terms" and "Description of the Semple and Limitations of the Date."

Table 2.11 - Number of Returns, Total Assets, Total Receipts, Net Income (Less Deficit), and Total Income Tax, by Selected Industrial Divisions RETURNS OF MEMBERS OF CONTROLLED GROUPS, OTHER THAN FORM 1120 - DISC

| -            | _       |
|--------------|---------|
| 40           | 200     |
| 3            | 5       |
| thousand     | Spinger |
| 9            | =       |
| 0            | ē       |
| 200000       |         |
| 10000        |         |
| Coleman      | 200     |
|              | 5       |
| Pood         |         |
| Continuo too | Colonia |
| 9            | D       |
| 40000        | 200     |
| 7            | ζ       |

| Item All Industrial In |  |                                    |                                 |               |                            |             |   |                 |                               |                          |
|--|--|------------------------------------|---------------------------------|---------------|----------------------------|-------------|---|-----------------|-------------------------------|--------------------------|
|  | nei Agnculture.                        |                                    |                                 |               | Trensportation             | Whole       | Wholesale and retail trade              | rade            | Finance,                      |                          |
|  |  | риши                               | Construction                    | Menutacturing | and public<br>utilities    | Totel       | Wholesale                               | Retail<br>trade | insurance,<br>and reel estate | Services                 |
| (1)  | (2)                                    | (3)                                | (4)                             | (5)           | (9)                        | (2)         | (8)                                     | (6)             | (10)                          | (11)                     |
| Total returns of members of controlled groups, other than Form   |  |                                    |                                 |               |                            |             |   |                 |                               |                          |
| furns  |  |                                    |                                 |               | 16,101                     | 97,880      | 42,876                                  | 54,931          | 85,911                        | 55,813                   |
| Total assets   | 40,950 10,621,031<br>67,988 17,984,664 | 031 101,349,292<br>664 116,955,697 | 32 61,188,647<br>37 106,675,273 | 1,405,325,588 | 616,834,240<br>385,311,610 | 340,249,502 | 173,326,480 538,033,234                 | 166,639,965     | 386,327,729                   | 89,595,887<br>99,885,027 |
| Intragroup domestic dividends received qualifying for 100 percent deduction under<br>Code section 1561   |  |                                    |                                 |               |                            |             |   |                 |                               |                          |
|  | 2,143                                  | <u> </u>                           | 7 61                            | 394           | 24                         | 522         | 275                                     | 247             | 842                           | 293                      |
| 2,7  | 2,718,700                              | - 66,448                           | 2.6                             | 483           | 18,497                     | 513,603     | 265,517                                 | 248,086         | 1,600,224                     | 33,335                   |
| Net income (less deficit). 225,784,788   |  | 326,117 42,604,617                 | 17 2,635,052                    | 118,793,591   | 16,717,300                 | 20,037,175  | 10,176,344                              | 9,859,160       | 19,907,738                    | 4,692,000                |
| Net income 243,771,271   |  | `                                  |                                 | -             | 19,199,298                 | 22,926,854  | 11,890,639                              | 11,026,003      | 22,799,921                    | 5,834,452                |
| Total income tax   |  |                                    | -                               |               | 8,400,146                  | 9,195,581   | 4,752,173                               | 4,438,776       | 7,774,286                     | 2,216,856                |
| Distributions to stockholders except in own stock  |  | 66,754 2,838,684                   | 34 361,947                      | 36,566,574    | 14,237,863                 | 3,056,121   | 861,294                                 | 2,194,759       | 8,493,211                     | 932,414                  |
| Consolidated returns:  |  |                                    |                                 |               |                            |             |   |                 |                               |                          |
|  | _                                      |                                    |                                 |               | 2,518                      | 15,099      | 7,273                                   | 7,797           | 11,429                        | 6,520                    |
| ubsidiery corporations   |  |                                    |                                 |               | 9,345                      | 36,140      | 14,296                                  | 21,795          | 26,313                        | 17,519                   |
| Total assets 4,534,727,355   | 27,355 6,702,034<br>65,380 12,624,469  | 034 91,229,522<br>469 105,399,170  | 22 40,430,106                   | 1,294,877,013 | 357,035,299                | 627 273 210 | 109,842,391                             | 114,644,607     | 2,217,252,860                 | 69,934,197               |
| · · · · · · · · · · · · · · · · · · ·  |  | _                                  |                                 |               | 200,000,100                |             | 000000000000000000000000000000000000000 | 20,400,4        | 40.000,100                    | 2676.244                 |
| s deficit)   |  |                                    |                                 | ·             | 17.769.793                 |             | 5 965 110                               | 7171017         | 15,203,000                    | 3,070,344                |
| Total income tax   | _                                      | _                                  |                                 |               | 7.833.904                  | 5.510.898   | 2 441 709                               | 3.065.037       | 5.193.461                     | 1,731,480                |
| cholders except in own stock   |  |                                    |                                 |               | 13,573,297                 | 1,901,234   | 488,749                                 | 1,412,444       | 6,310,228                     | 740,316                  |

'Includes "Neture of business not ellocable" which is not shown separetely includes "whotese and retail retail tred not ellocable" which is not shown separetely NOTE. See leaf it of "Explanation of Terms" and "Description of the Semple and Limitations of the Data".

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORM 1120-DISC

Table 2.12 - Investment Credit and Selected Items, by Selected Industrial Divisions

[All figures are estimates based on samples - money amounts are in thousands of dollars]

|  |                      |                       |                  |              |                      | Selected industrial divisions | al divisions          |                            |                      |                                  |                      |
|--|----------------------|-----------------------|------------------|--------------|----------------------|-------------------------------|-----------------------|----------------------------|----------------------|----------------------------------|----------------------|
| ⊞el!   | All                  | Agnculture.           |                  |              |                      | Transportation                | Whole                 | Wholesale end retail trade | rade                 | Finence,                         |                      |
|  | divisions            | torestry, and fishing | Mining           | Construction | Manutactunng         | and public<br>utilities       | Total                 | Wholesale<br>trade         | Retail               | insurence,<br>end<br>reel estate | Services             |
|  | (1)                  | (2)                   | (3)              | (4)          | (5)                  | (9)                           | (2)                   | (8)                        | (6)                  | (10)                             | (11)                 |
| Number of returns of active corporations, other than Form 1120-DISC  | 2,548,728            | 83,489                | 23,919           | 249,887      | 236,564              | 103,770                       | 764,925               | 256,098                    | 505,415              | 471,066                          | 603,333              |
| Returns with investment credit Items, other than Forms 1120S and 1120-DISC:  |                      |                       |                  |              |                      |                               |                       |                            |                      |                                  |                      |
| Cost of property used for investment credit Number of returns Amount   | 1.067,470            | 38,055                | 11,061           | 119,043      | 139,363              | 45,715                        | 346,968               | 133,125                    | 213,526              | 105.674                          | 259,151              |
| dingularity and the property of the property o | <b>2</b> 20.203.010  | <b>6</b> ,386,03      | 9,700,00         |              |                      | 00,110,463                    |                       |                            | 626.618,01           | 12,109,070                       | 12,200,230           |
| Investment qualified of credit<br>Number of returns<br>Amount  | 1,067,287            | 38,055                | 11,061 5,148,534 | 119,043      | 139,363              | 45,715<br>61,734,892          | 346,785<br>16,445,313 | 133,125                    | 213,343<br>9,108,190 | 105,674                          | 259,151<br>8,956,878 |
| Tentative investment credit, total Number of returns Amount  | 1,067,543            | 38,055                | 11,061           | 119,043      | 139,363              | 45,715<br>6,709,775           | 347,041               | 133,162                    | 213,562<br>929,479   | 105,674                          | 259,151              |
| 10 percent tentative investment credit Number of returns Amount  | 1,067,369            | 38,055<br>212,543     | 11,061           | 119,043      | 139,348<br>7,073,149 | 45,561<br>6,168,437           |                       | 133,162                    | 213,562              |                                  | 259,151              |
| 7 percent tentative investment credit Number of returns Amount   | 379                  | ::                    |                  | ::           | 50                   | 230                           | 737                   | 62.                        | 8.<br>©              | 44                               | ::                   |
| Additional tentative credit for Employee Stock Ownership Plans I percent additional tentative investment credit for qualifying stock ownership plans. Number of returns  | 1,438                | 85.                   | 130              | 53           | 342<br>308 513       | 226                           |                       | 442                        | 15 170               | 162                              | 67                   |
| Specient additional tentative investment credit for qualifying stock ownership plans. Number of returns Amount   | 324                  | 3 11                  | 983              |              | 63 6320              | 119                           |                       | 115                        | 4,009                | 100                              |                      |
| Patron's regular investment credit Number of returns Amount  | 8,294                | 2,542                 | .21              | 540<br>1,584 | 145<br>1,958         | 200                           | -                     | 1,566                      | 2,741                | 223                              | .1,450               |
| Tentative investment credit Number of returns Amount   | 1,059,795            | 38,407<br>214,352     | 11,061           | 118,547      | 137,471<br>7,454,158 | 45,642<br>6.711,063           | 6.9                   | 132,505<br>742,003         | 212.228<br>933,135   | 104,828                          | 256,349<br>903,067   |
| Carryback or carryover of unused credit Number of returns Amount   | 326,891<br>9,933,768 | 16,441                | 4,135            | 32,791       | 42,945<br>3,626,989  | 3,391,212                     | 88.827<br>591,933     | 25,864                     | 62,880               | 31,479                           | 87,609<br>756,748    |
| Investment credit  | 14,634,672           | 121,407               | 270,126          | 366,108      | 7,120,231            | 4.055,857                     |                       | 594,219                    | 732,893              | 807.447                          | 561,508              |

"Estimate should be used with cauton because of the small number of sample returns on which it is based "Load deleted to avoid disclosure of information for specific copporations Deleted data are included in the appropriate lotals includes "Nature of business not allocable" which is not shown separately "Includes "Wholeasie and retail trade not allocable" which is not shown separately "Less than \$500 per return "NOTE Detail may not add to total because of rounding. See text for "Explenation of Terms" and "Description of the Sample and Limitations of the Data."

Table 2.13 — Tax Items: Number of Returns by Selected Types of Tax, Dividend items, Net Income or Deficit, Statutory Special Deductions, Income Subject to Tax, Income Tax, Credits, Payments, and Small Business Corporations (Form 1120S), by Selected Induatrial Divisions

All figures are estimates based on samples - money amounts are in thousands of dollars)

|  | A   | ,                                     |                              |   |  | Selected industrial divisions                | nel divisions                                | NS<br>Wholosale and refail to     | hade                     |  |                                  |
|--|---|---------------------------------------|------------------------------|---|--|--|--|-----------------------------------|--------------------------|--|----------------------------------|
| ltem   | dvisions  | Agnculture,<br>forestry, and          | Mining                       | Construction                                | Manufactunng                                     | rensportation<br>end public                  | Total  | ale ale                           | Retail                   | Finance,<br>insurance,                       | Services                         |
|  | (1)   | insning<br>(2)                        | (3)                          | (4)   | (5)  | Seguines<br>(9)                              | (7)  | trade<br>(B)                      | trade<br>(9)             | and real estate<br>(10)                      | (11)                             |
| Number of Returns With income Tax  |   |                                       |                              |   |  |  |  |                                   |                          |  |                                  |
| Number of refurns with —<br>Income tax, total<br>Form 1190S  | 1,162,947   | 32,676                                | 9,207                        | 111,591                                     | 128,981  | 909'60                                       | 357,235                                      | 143,189                           | 213,506                  | 209,353                                      | 270,899                          |
| Normel tax, surfax, and atternative tax before credits. Tax from recomputing procyear work incentive (Wilk) credit. Tax from recomputing procyear work incentive (Wilk) credit.                          | 1,132,937<br>178,508<br>1,217                     | 31,339<br>8,831                       | 8,039<br>3,690<br>121        | 108,173<br>21,483<br>*83                    | 124,863<br>30,881<br>36                          | 38,581<br>8,325<br>*115                      | 348,547<br>59,335<br>682                     | 140,024<br>30,629                 | 208,020<br>28,636<br>216 | 205,318<br>17,186<br>58                      | 264,679<br>28,746<br>153         |
| Totel income tax effer— Investment, work incentive (WIN) and jobs credits. Foreign tax, U.S. possessions tax, investment, work incentive (WIN), end jobs credits.  Deturne With and Withhout Met Income. | 962,832   |                                       | 7,564<br>7,547               | 89,557<br>89,547                            | 108,003  | 29,019                                       | 307,358<br>307,245                           | 127,219                           |                          | 193,444                                      | 199,687<br>199,623               |
| Number of returns  Number of returns  Dividends received from domestic corporations, total   | 2,556,794   | 83,489                                | 23,919                       | N   | 236,564  | 103,770                                      | 772,598                                      |                                   | 505,440                  | 471,222                                      | 603,445                          |
| Amount qualifying for 85 percent deduction<br>Amount on certain oublic utility stock qualifying for 60,208 percent deduction   | 9,368,873   | 18,016                                | 87,448                       |   | 2,436,594  | 269,316                                      | 237,275                                      |                                   | 107,799                  | 6,138,229                                    | 115,319                          |
| Intragroup dividends qualifying for 100 percent deduction<br>Amounts received from DISCS or former DISCS   | 2,740,823   | 7,576                                 | *66,448<br>26,776            | 28.2  | 4,141,045  | 18,497                                       | 367,242                                      |                                   | 248,223                  | 1,616,140                                    | 33,619<br>59,655                 |
| Dondestic dividends received (11205)  Dividends received from foreign corporations, total  | 12,713,087  |                                       | 205,955                      | 212,301                                     |  | 153,920                                      | 367,448                                      |                                   | 126                      | 486,780                                      | 112,475                          |
| Amount qualitying for 85 percent deduction. Intregroup diddends qualitying for 100 percent deduction. Other topeign dividend   | 230,110<br>230,110<br>12,480,828                  | 12,264                                | 205,929                      | 212,231                                     | 196,053<br>10,965,590                            | .820<br>153,071                              | 13,847                                       | 7,8,1<br>778,1<br>239,007         | 11,970<br>114,334        | 15,462                                       | 3,904<br>108,054                 |
| Foreign dividends received (1120S)   | 926.  |                                       | 1 8                          |   |  | 1 00   | 74.  |                                   |                          | 181  | *133                             |
| Constructive taxable income from related foreign comporations, total includable income of Controlled Foreign Comporations Foreign dividend income resulting from Innergn Taxes deemed paid               | 12,524,077<br>2,224,402<br>10,299,675             | 1,644<br>4,739                        | 150,953<br>45,730<br>105,222 | 21,061                                      | 10,331,725                                       | 193,283<br>82,410<br>110,874                 | 1,286,643                                    | 1,171,382<br>119,867<br>1,051,515 | 25,657<br>89,603         | 304,030<br>62,272<br>241,758                 | 93,833<br>21,688<br>72,145       |
| Net income (less deficit)  | 284,615,731                                       | - Circ                                | 43,058,598                   | 2   |  | 18,355,601                                   | 40,181,385                                   |                                   | 4.                       | 36,959,270                                   | 8,306,989                        |
| Statubly Special deduction Net operation loss deduction  | 9,456,748   | 247,942                               | 428,743                      | 787.  | 2.681.707  | 587,080                                      | 1,555,153                                    | 777,702                           | 777,348                  | 2,254,214                                    | 899,295                          |
| Dividends received deduction. Deduction for dividends paid on certain public utility stock. Washes Hameshard Trade Conception Addition   | 31,828  |                                       | .237                         | 7   | 111 120  | 31,449                                       | 3.465  |                                   |                          | 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2. 2     | 1131                             |
| income subject to tax  | 279,376,063                                       | •                                     | 44,043,753                   | ~   |  | 20,734,781                                   | 34,697,843                                   |                                   | -                        |  | 9,554,446                        |
| Income (ax, total Normal tax, surfax, and afternative lax  | 120,047,034                                       | 530,849                               | 20,210,019                   | 20,00                                       | 58,976,752                                       | 9,252,511                                    | 13,293,128                                   |                                   | 6,051,119                | 11,585,974                                   | 3,323,418                        |
| Tax from recomputing prior-year investment credit<br>Tax from recomputing prior-year work incentive (WIN) credit<br>Additional tax for tax preferences   | 9,171   | 10101                                 | 32                           | 478<br>78<br>5.580                          |  | 126  | 7,561  | *3,174                            |                          |  | .359<br>.359<br>2 005            |
| Foreign tax credit   | 36,827,331  | 14,223                                | 18,718,612                   | 169,840                                     |  | 315,096                                      | 891,394                                      |                                   | 128                      | -  | 142,072                          |
| U.S. possessions tax credit investment credit  | 1,376,124   | 121,407                               | 270,126                      | 366,108                                     | 7,120,231  | 4,055,857                                    | 1,328,438                                    |                                   | 732,893                  | Ψ  | 561,508                          |
| Work incentive (WIN) credit  | 27,934<br>1,293,215                               | 19,098                                | 14,744                       | 998<br>209,127                              | 16,083<br>402,790                                | 43,203                                       | 3,575  | 137,896                           | 2,652<br>221,346         | 723<br>92,7336                               | 4,811                            |
| Total income tax after— investment, work incentive (WIN), and jobs credits Fromm tax 115 nessessing tax investment work incentive (WIN) and jobs credits   | 104,091,213<br>65,887,759                         | 390,291                               | 19,925,065                   | 1,969,160                                   | 51,437,648                                       | 5,152,599                                    | 11,728,484                                   | 6,565,515                         | 5,157,565                | 10,884,419                                   | 2,570,865                        |
| Personal Holding company tax   | 5,189   |                                       |                              |   |  | 410  | 258  |                                   |                          |  |                                  |
| Lesmagned tax payments, net todar<br>1978 overpayments claimed as a credit<br>1978 overpayments claimed as a credit<br>Less Returnol destinated tax payments   | 2.981,709<br>2.981,709<br>47,648,540<br>1,725,847 | 208,850<br>24,907<br>193,319<br>9,360 | 734,601                      | 1,121,690<br>114,028<br>1,060,954<br>53,293 | 25,281,677<br>1,344,877<br>25,720,645<br>783,848 | 3,255,769<br>222,845<br>3,242,174<br>109,250 | 7,396,340<br>614,921<br>7,709,766<br>326,358 | 335,175<br>3941,835<br>147,283    | n m                      | 7,446,430<br>445,909<br>7,372,929<br>372,307 | 1,629,625<br>1,629,625<br>56,284 |
| Payments with applications for—<br>First extension of filing time  | 9,502,381   |                                       | 258,298                      |   |  | 794,730                                      | 1,463,133                                    | 771,125                           |                          | 1,102,133                                    | 390,956                          |
| Second extension of filling time   | 6,155,5/5   | /61,61                                | 187,791                      | 06/'6/                                      |  | 0.449  | 00000  | 293,/30                           | 3/0/0/5                  | 105,300                                      | 9/0,801                          |
| Credit for lax paid by regulated investment companies.<br>Credit for lax on special fuels, nonhighway gasoline, and lubricating oil.   | 53,012<br>53,012<br>10,265                        | 6.732                                 | 2,710                        |   |  | 11,911                                       | 3,587  | 1,699                             | 1,888                    |  |                                  |
| Tax due at time of filing.<br>Tax overpayment  | 6,726,381   | 146,162                               | 162,651                      | 591,858<br>277,451                          | 1,972,844 2,248,227                              | 381,108                                      | 1,826,783                                    | 1,151,952                         | 671,956<br>583,385       | 1,181,337                                    | 452,841<br>352,496               |
| Returns of Small Business Corporations, Form 1120S   |   |                                       |                              |   |  |  |  |                                   |                          |  |                                  |
| Number of returns  | 514,907   | 30,280                                | 6,212                        | 54,321                                      | 34,240   | 24,195                                       | 180,298                                      | 49,594                            | 130,553                  | 61,735                                       | 122,240                          |
| Number of returns<br>Amount  | 282,643   | 16,338 662,007                        | 2,120                        | 32,252<br>816,865                           | 19,765   | 13,985                                       | 100,783                                      | 31,970                            | 68,662                   | 33,626<br>895,151                            | 63,070                           |
| Deficit  | 4,795,827   |                                       | 240,355                      |   |  | 289,389                                      | 1,352,305                                    |                                   |                          |  |                                  |
| Income subject to corporation tax<br>Income tax, total   | :   | 11                                    | 1 1                          | : :   | 1 1  | 11   | ::   | 1 1                               |                          |  | j l                              |

<sup>&</sup>quot;Estimate should be used with caution because of the small number of sample returns on which it is besed "Labla deleted to avoid solicious or information for specific corporations Detected date are included in the appropriate totals "Includes" "Nature of business not allocable" which is not shown separately "Liess than \$500 per return and retail trade not allocable" which is not shown separately "Less than \$500 per return to total because of rounding. See text for "Explanation of Terms" and "Description of the Sample and Limitations of the Data".

RETURNS OF ACTIVE CORPORATIONS, OTHER THAN FORM 1120-DISC

Table 2.14 — Selected Business Energy Investment Credit Items, by Selected Industrial Divisions

[All figures are estimates based on samples - money amounts are in thousands of dollars]

|  |               |                      |   |              |               | Selected industrial divisions | ral divisions |                            |         |                               |          |
|--|---------------|----------------------|---|--------------|---------------|-------------------------------|---------------|----------------------------|---------|-------------------------------|----------|
| meil   | Alf           | Agriculture.         |   |              |               | Transportation                | Whole         | Wholesale and retail frade | ade     | Finance                       |          |
|  | divisions     | forestry and Inshing | Mining  | Construction | Manutacturing | and public<br>utilities       | Total         | Wholesale                  | Retail  | insurance,<br>and real estate | Services |
|  | (1)           | (2)                  | (3)   | (4)          | (5)           | (9)                           | (2)           | (8)                        | (6)     | (10)                          | (11)     |
| Number of returns other than Form 1120-DISC  | 2,548,728     | 83,489               | 23,919  | 249,887      | 236,564       | 103,770                       | 764,925       | 258.098                    | 505,415 | 471,066                       | 603,333  |
| Returns with business energy investment credit items other than Forms 1120S and 1120-DISC.   | , i           |                      | ć   | •            |               | (                             |               |                            | ,       |                               |          |
| vannber or returns.  Vannber of returns  Number of returns   |               |                      | 33  | 143          |               | 175                           |               | 822                        | 735     | 376                           | 388      |
| Amount<br>Alemative energy property<br>Number of returns<br>Amount   | 978           | 5,0,6                | 38,213  |              | 643           |                               | 203,740       | 161,432                    | 42,308  | 23.182                        |          |
| Special's defined energy property Number of returns Amount   | 2.458         | *3,495               | 12,12,12,12,13,13,13,13,13,13,13,13,13,13,13,13,13, | 22 22 2.657  |               | 32.114                        | 34.822        | 10.187                     | 472     | 243                           | 248      |
| Recycling equipment<br>Number of returns<br>Amount   | 1,643         |                      | ::  |              | •             | 90                            | 734           | 506                        | 10.202  |                               | *1030    |
| Shale of equipment Mumber of returns Amount  | 11            | 1 1                  | ::  | 1 1          |               | ::                            | 1,103         | 3                          | 11      |                               | 1 1      |
| Equipment for producing natural gas from geopressured brine. Number of refurns. Amount   | 21<br>56,817  | 11                   | 11  | ::           | ::            | 11                            | .5.805        | .5.805                     |         |                               | 1.1      |
| Cost of property usable for refundable energy credit, solar and wind Number of refurns Amount.   | 544           | .37                  | ::  | 1 [          | 317           | 27.                           | 28            | .17                        | . 4<br> | 53                            | ::       |
| Patron's nonrefundable business energy investment credit<br>Number of returns<br>Amount  | 31            |                      | 11  | 11           | 986           |                               | 7 445         | ::                         | ::      |                               | ::       |
| Current year nometundable business energy investment credit<br>Number of returns<br>Amount   | 4,860         | 110                  | 3,747   | 140          | 222.          | 166                           | 1,491         | 793                        | 698     | 369                           | 380      |
| Carryover and carryback of unused credits Number of returns Amnount  | 130           | ::                   | ::  | 1-1          | 29            |                               | 37            | 135                        | 18.     |                               |          |
| Nonrelundable energy credit<br>Number of returns<br>Amount   | 5,061         | 111.                 | 4,552   | 140          | 22            | 01                            | 1,522         | 808<br>16,057              | 714     |                               | 380      |
| Refundable energy credit Number of refuns Amount   | 524<br>10,265 |                      | ::  |              | 298           |                               |               | 71.                        |         |                               |          |
| Returns of small business corporations, Forms 1120S, with business energy investment credit items. Number of returns a more of returns. Cost of property usable for nonretundable energy credit by stockholders. | *393          | .36                  | 1 1   | 11.          |               |                               | ::            | 1 1                        | ::      | 1 1                           | .337     |

Estimate should be used with caution because of the small number of sample returns on which it is based ""Data deleted to avoid disclosure of information for specific corporations. Deleted data are included in the appropriate totals includes "Nature of business are not allocable" which is not shown separately includes "Wholesale and retail trade not allocable" which is not shown separately.

NOTE Detail may not add to total because of counding See fext for "Explanation of Terms" and "Description of the Sample and Limitations of the Data".

**Explanation** Section 5 of Terms

The following explanations include definitions and limitations of terms used, and adjustments made in preparing the statistics. These explanations are designed to aid the user in interpreting the statistical content of this report and should not be construed as interpretations of the Internal Revenue Code or policies. Code sections cited were those in effect for the Income Years of the report. Whenever a year is cited, it refers to the calendar year, unless otherwise stated.

The instructions for the tax forms in section 6 will provide additional information about many items. Finally, definitions marked with the symbol (#) have been modified from prior reports to reflect processing or tax law changes.

### Accounting Periods

Among the several classifications used in this report, tax return data are classified according to the accounting periods used by corporations. For a detailed discussion of this classification, see "Time Period Employed" in section 1.

### Accounts and Notes Payable

This item consisted of accounts payable and mortgages, notes, and bonds payable in less than one year. Each is described separately under its own heading below.

### Accounts Payable

Relatively short-term liabilities arising from the conduct of trade or business which were not secured by notes of indebtedness were generally included under this heading. Nontrade payables, on the other hand, were generally includable in the estimates for "Other Current Liabilities."

Banks and savings institutions may have reported deposits and withdrawable shares in accounts payable. When these amounts could be identified, they were transferred to "Other Current Liabilities."

### Additional Tax for Tax Preferences (#)

Additional tax for tax preferences, the so-called "minimum tax," was intended to make possible the taxation, to some extent, of selected income and deduction items (described by law as "tax preferences") afforded special tax treatment in the computation of taxable income.

For the most part, the 15 percent tax was levied on the sum of a corporation's tax preferences which exceeded \$10,000 or the current-year income tax reduced by foreign tax credit, investment credit, U.S. possessions tax credit, work incentive (WIN) credit and jobs credit. The carryover of regular taxes as an offset to preference income was discontinued (except for taxes due to income from timber) for tax years beginning after June 30, 1976.

Tax preference items were: (1) accelerated depreciation (depreciation in excess of the amount computed under the straight-line method allowed on

personal property subject to a lease, low-income rental housing, and other real property); (2) amortization (special rapid write-offs in excess of what otherwise would have been a depreciation deduction under Code section 167 for certified pollution control facilities, railroad rolling stock, on-the-job training facilities, and child care facilities); (3) reserves for losses on bad debts of financial institutions (additions to reserves for bad debts in excess of actual bad debt losses, based on prescribed rules); (4) depletion (depletion deduction in excess of the cost or other basis of the property, reduced by depletion taken in prior years); (5) capital gains (net long-term capital gain in excess of net short-term capital loss when this amount was taxed at the special lower capital gains rate; the preference item was the excess net long-term gain multiplied by a ratio of the regular tax rate of 46 percent less the rate applicable to capital gains, generally 28 percent for taxable years ending after December 31, 1978, (see the discussion under Changes in Law in section 2) to the regular corporate rate of 46 percent); and (6) intangible drilling costs. Tax preferences "accelerated depreciation subject to a lease" and "intangible drilling costs" were not applicable to corporations other than Small Business Corporations electing to be taxed through their stockholders and Personal Holding Companies.

There were also special rules in effect for timber income, including both gains from the cutting of timber and the long-term gains from the sale of timber. These rules provided that the items of tax preference for timber gains be reduced by one-third and then further reduced by \$20,000. Then the regular tax deduction was reduced by the lesser of one-third, or the preference reduction described above. These adjustments compensated for the general minimum tax rate increase brought about by the Tax Reform Act of 1976 by scaling down the entire minimum tax base, as it related to timber, by one-third, and then subjecting that lower base to the new 15 percent tax rate (one-third more than the old 10 percent rate). The reduction in timber preference by the additional \$20,000 effectively increased the exemption to \$30,000.

Also, the regular tax deduction carryover remained in effect for that portion of the corporation's prior-year income tax attributable to timber income. If for any taxable year the taxes imposed on a corporation that were attributable to income from timber exceeded the items of tax preference for that year, then the amount of the excess could be used to offset tax preferences over the next 7 years.

In general, all corporations were liable for the additional tax. However, regulated investment companies and real estate investment trusts were subject to the tax only on amounts attributable to tax preferences not passed through to their stockholders for taxation. Small Business Corporations electing to be taxed through their stockholders were liable for the additional tax only on certain capital gains, on accelerated depreciation subject to a lease, and on intangible drilling costs. All other items of tax preference for these corporations were passed on to the stockholders for taxation. However, members that were Domestic International Sales Corporations (DISC's) were not subject to the additional tax for tax preferences.

In addition, members of a controlled group of corporations filing separate returns were required to apportion a single \$10,000 statutory exclusion among the members of the group either equally or based on a plan adopted for all members. The Revenue Act of 1978 revised the method of computing the exemption from the additional tax for tax preferences for members of controlled groups of corporations. The \$10,000 exemption was allocated to each of the component members of the group in proportion to each member's regular tax deduction.

### Advertising (#)

Advertising expenses were allowable as a deduction under Code section 162, if they were ordinary and necessary and bore a reasonable relation to the trade or business of the corporation. The amount shown in the statistics includes advertising identified as a cost of sales and operations as well as advertising reported separately as a business deduction.

The types of expenditures covered by the advertising deduction may have varied somewhat from company to company and a few companies did not separately identify advertising when it was included in the cost of sales and operations. In addition, certain kinds of advertising expenditures, such as for billboards, were capitalized and recovered only as part of depreciation.

### Allowance for Bad Debts

Most corporations identified on their balance sheet the allowance or reserve set aside to cover uncollectible or doubtful notes, accounts, and loans as an adjustment to notes and accounts receivable. A few corporations, however, reported only net receivables and, thus, did not show their allowance for bad debts. In addition, tax return balance sheets used by life and certain mutual insurance companies did not require the allowance to be reported. Both the statistics for the allowance and for the gross amount of "Notes and Accounts Receivable" are understated by these unidentified amounts.

Since corporation tax return balance sheets did not provide for the separate reporting of reserves for uncollectible mortgage and real estate loans, many banks and savings and loan associations may have included the item in the allowance for bad debts. If, on the other hand, these reserves were reported in supporting schedules, they were later added to the allowance for bad debts during statistical processing.

### Alternative Tax

See "Income Tax."

### Amortization (#)

Amortization was a deduction for recovery of certain expenditures over a certain period of time in a manner similar to straight-line depreciation. Typically, the period of time over which the expenditure was written off was much shorter than if depreciation had been used; often, depending on the specific provision of the law, the period of time was only 60 months. The following types of amortization, applicable to the statistics in this report, were specifically mentioned in the Code as allowable deductions:

bond premiums (section 171)
child care facilities (section 188)
coal mine safety equipment (section 187)
lessee's improvements to leased property (section 178)

on-the-job training facilities (section 188) organizational expenditures of corporations (section 248)

pollution control facilities (section 169) railroad rolling stock (section 184)

railroad tunnel bores and grading (section 185)
research and experimental expenditures (section 174)

trademark and trade name expenditures (section 177).

Of these, amortization of leasehold improvements was frequently reportable as depreciation and amortization of bond premiums (as well as of such other financial items as loan or mortgage costs) was often reported as part of "other deductions." Write-offs of patents, copyrights, and other intangibles were usually included in depreciation. None of these amounts involved rapid write-offs of the assets con-None of these cerned. Therefore, in order to confine the statistics insofar as possible to rapid write-offs, identifiable amounts reported as amortization that related to leasehold improvements, band premiums (or other financial items), and intangible assets, and, in addition, to depreciable assets other than those eligible for rapid amortization, were transferred to "depreciation" or "other deductions," as approprialso "Depreciation" and ate. (See Deductions.")

The Tax Reduction and Simplification Act of 1977 extended the expiration date of the election to amortize costs of construction of child care facilities from December 31, 1976, to December 31, 1981

The amounts shown in the statistics include any identifiable amortization (as described above) reported as part of the cost of sales and operations.

See also "Additional Tax for Tax Preferences."

### Annual Returns

Annual or calendar year returns were those filed for the 12-month period beginning in January and ending in December. Most of the larger corporations filed for this period. Figure C in section 1 shows the percentage of returns filed for each of the accounting periods covered in this report.

### Bad Debts (#)

Bad debts occurring during the year, or a reasonable addition to an allowance or reserve for bad debts, were allowable as a deduction under Code section 166.

Commercial banks, mutual savings banks, savings and loan associations, small business investment companies and other financial institutions were permitted to take a deduction for a reasonable addition to their bad debt balance which was far greater than that allowed other businesses. Unlike other businesses, which could deduct additions to their reserves only to the extent justified by their actual loss experience, these financial institutions could elect to increase their reserves based on percentages of outstanding loans. However, certain restrictions were introduced in 1969 to begin to bring these institutions in line with other businesses.

For commercial banks, beginning with 1969, deductible additions to the reserves were to decrease in three transitional steps. These steps were to be completed by 1988, at which time the deduction would have to be based on actual losses for the current and

5 preceding years, the same as for other businesses. For taxable years beginning after 1975, but before 1982, the percentage for eligible loans outstanding used as the basis for the deduction was 1.2 percent.

For small business investment companies, deductions for additions to the reserves, using an industry average as the norm, were permitted during the first 10 years of a company's existence. Thereafter, additions to the reserves had to be based on its own experience.

For mutual savings banks, savings and loan associations, and cooperative banks, the deduction was based on a percentage of an adjusted taxable income figure before reduction by the bad debts deduction, provided it did not increase the reserve beyond 6 percent of qualifying loans. The percentage was to decrease from 60 to 40 over a 10-year period, in general, starting with 1970. For 1978, the percentage was 41; for 1979, the percentage was 40.

For banks and other financial institutions, corporate or government debts evidenced by certain bonds which became worthless during the year were chargeable as bad debts under Code section 582. For other corporations, such losses were subject to the special capital gain or loss provisions of the law. See the explanation for "Net Capital Gains" in this section.

Recoveries of bad debts previously deducted by corporations which used the reserve method were netted against the year's bad debts deduction. However, amounts of recovered bad debts reported by corporations which deducted actual bad debts were included in "Other Receipts."

See also "Additional Tax for Tax Preferences."

### Book Net Income (or Deficit) (#)

This was the after-tax profits as reported in tax return schedules reconciling income per books of account with income per Internal Revenue Code (see Schedule M-1, "Reconciliation of income per books with income per return," on the Form 1120 return facsimile in section 6 of this report), or in the case of most insurance companies, from the annual statements filed with the return.

For the most part, tax law provisions agree with accepted accounting practices and recognize the application of general accounting principles to the conditions and practices of a particular trade or business. However, for certain kinds of income, deductions, or transactions, the law allowed or required special accounting that digressed from

generally accepted accounting methods. Three fundamental reasons account for most of the disparity between tax and book profits: (1) different methods of depreciation or amortization; (2) accounting differences in timing the receipt of income and the expensing of deductions, e.g., installment sales, income from construction contracts, prepaid income or anticipated future losses or expenses, income from foreign subsidiaries and expenses typically capitalized on the books but expensed on the tax return (e.g., intangible drilling costs), or vice versa; and (3) recognition of certain income and deductions for tax purposes only, e.g., the foreign dividend income resulting from foreign taxes deemed paid, or for book purposes only, e.g., interest on State and local Government obligations, lobbying expenses, and certain undistributed profits of foreign subsidiaries.

The data shown are subject to certain limitations. Although all corporations were required to provide data for a reconcilation of profits, some did not include them in their tax returns as originally filed, while others provided them in schedules of their own design from which total book net income could not always be determined. This last group included those consolidated returns in which book net

income was shown separately for each affiliated corporation, but the consolidated net income after reduction by intercompany transactions was not shown. (See "Consolidated Returns" in this section.) Also, net income for tax purposes is likely to be more uniformly determined than net income for book purposes because of the necessity to conform to provisions of the Internal Revenue Code, although complete uniformity is lacking because of the various elections, special treatments, and other provisions in the law.

In addition, book net income was calculated after taxes were deducted. The income tax liability reported on the tax return often differs from the book amount because of the several methods of accounting for taxes on the books. The statistics may be slightly overstated depending on how parent corporations accounted for the earnings of their nonconsolidated subsidiaries. Duplication resulted when the parent reported its equity in subsidiaries in its book net income and the subsidiaries then also reported their individual book net incomes on their own returns.

On an historical basis, both book income and net income are affected by changes in accounting practices by particular companies, in generally accepted accounting principles, and in tax law. Moreover, because more definitive measures of the differences between tax and book profits are not available, there is no way of knowing how much of the difference is permanent (because of different definitions) or only temporary (timing differences would be expected to "wash out" over a number of years).

### Business Energy Investment Credit (#)

The Energy Act of 1978 created a new business energy investment credit. See the discussion of this credit under Changes in Law in section 2. Tables 1.18 and 2.14 provide data regarding this credit.

### Business Receipts (#)

Business receipts were, in general, the gross operating receipts of the corporation reduced by the cost of returned goods and allowances.

Business receipts included rents reported as a principal business income by real estate operators and by certain types of manufacturing, public utility, and service corporations. The latter corporations included manufacturers that frequently rented products rather than sold them, such as automatic data processing equipment; lessors of public utility facilities, such as docks, warehouses, and pipelines; and companies engaged in rental services, such as the rental of automobiles or clothing.

Some corporations treated sales taxes and excise and related taxes which were included in the sales price of their products as part of their gross receipts from sales; others reported their receipts after adjustment for these taxes. When treated as receipts, sales taxes and excise and related taxes were deducted on the tax return as part of the cost of sales and operations or were included in the separately itemized deduction for taxes paid. In any case, the receipts as reported by the taxpayer were included in the statistics. See also "Cost of Sales and Operations" and "Taxes Paid."

In the finance, insurance, and real estate industries, business receipts included such banking items as fees, commissions, trust department earnings, exchange collections, discounts, and service charges, when identified in schedules attached to the return. Business receipts also included interest which could not be separately identified as such. (Interest, the principal operating income of banking and savings institutions, is shown separately in the statistics

under "Other Interest" and is, therefore, excluded from business receipts.) Special statistical treatment was required for the few banking institutions which reported the purchase and sale of Federal funds as part of cost of sales and operations and business receipts, respectively. For the statistics, the amount paid by the banking institutions for these funds was excluded from the "Cost of Sales and Operations" and a corresponding amount was excluded from business receipts.

Also in the finance, insurance, and real estate industries, premium income of most insurance companies was included in business receipts. However, certain mutual insurance companies with total receipts of less than \$500,000 were not required to report premium income. Therefore, total business receipts for insurance carriers are slightly understated.

Business receipts included amounts reported as gross receipts on returns of captive finance subsidiaries of certain large manufacturers.

Generally, in the finance, insurance, and real estate industries, income from investments, when identified in schedules attached to the return, was allocated to one of the specific types of investment income for which statistics are shown separately. Rent reported by real estate operators, however, was

accepted as business receipts.

Business receipts reported by stock and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders required special statistical treatment. For these operations, net profit or loss from the sale of stocks, commodities, or real estate, when identifiable, was allocated to the statistics for net gain or loss from sales or exchanges of noncapital assets. If the corporation reported both business receipts and cost of sales and operations without identifying the source, and the cost of sales and operations was 50 percent or more of the business receipts, the items were considered to include stock, commodity, or real estate transactions and only the net gain or loss was used for the statistics. Otherwise, business receipts for these companies were used as reported and included commissions and service fees.

Because of a processing error involving a few 1979 returns in the commodity contracts brokers and dealers; security and commodity exchanges; and allied services minor industry group, business receipts are overstated by \$823,041,348, because the adjustment described above was not performed. Net loss, noncapital assets, is overstated by \$806,479,256. Net gain, noncapital assets, is understated by \$16,562,092. While "Total receipts" and "Total deductions" are similarly misstated, "Total Receipts Less Total Deductions" is unchanged.

For Domestic International Sales Corporations (DISC's), business receipts included only "qualified" export receipts, i.e., the sum of (1) gross receipts from noncommission sales of export property, leasing or renting of export property, services related and subsidiary to a qualified export sale or lease, engineering and architectural services, and export management services, and (2) commissions earned by DISC's acting as commission agents for someone else (rather than the gross receipts on which the commissions were earned). In other words, "qualified" receipts were those which were considered to be export-related and as such were the only receipts included in the statistics for business receipts. Receipts not considered to be export-related (i.e., "nonqualified" receipts) were included in "Other Receipts."

In addition to the income types described above which were uniquely treated by law, by the tax return, or for the statistics, there were certain other kinds of income from sales and operations that are not reflected in business receipts. In general, this income was included as part of the much broader category, sales of property used in trade or business.

For additional information about this income, see "Net Capital Gains" and "Net Gain (or Loss), Non-capital Assets."

### Capital St∝k

This end-of-year balance sheet equity item included amounts shown for outstanding shares of both common and preferred stock.

### Cash

This balance sheet asset item included the amount of actual money or instruments and claims which were usable and acceptable as money on hand at the end of the taxable year.

For Domestic International Sales Corporations (DISC's), this item was the sum of the following accounts shown separately on the tax return: working capital (i.e., cash and necessary temporary investments) and funds awaiting investment (i.e., cash in U.S. banks in excess of working capital needed to acquire other qualified assets).

### Compensation of Officers

Salaries, wages, stock bonuses, bonds, and other forms of compensation were included in this deduction item if they were identified as having been paid to officers for personal services rendered. Understatement was possible to the extent compensation was reported as part of another deduction item (such as an overall employee compensation figure) and, if not clearly identified, was included in the statistics for "Cost of Sales and Operations" or "Other Deductions."

### Consolidated Returns (#)

Consolidated returns were income tax returns which contained the combined financial data of two or more corporations meeting the following requirements:

(1) a common parent corporation owned at least 80 percent of the voting power of all classes of stock and at least 80 percent of each class of nonvoting stock (except stock which was limited and preferred as to dividends) of at least one member of the group, and (2) these same proportions of stock of each other member of the group were owned within the group.

Corporations electing to file consolidated returns in one year had to file consolidated returns in subsequent years, with certain exceptions. The consolidated filing privilege could be granted to all affiliated domestic corporations connected through stock ownership with a common parent corporation except: (1) regulated investment companies; (2) real estate investment trusts; (3) corporations deriving a large percentage of their gross income from sources within a U.S. possession; (4) corporations designated taxexempt under Code section 501; and (5) Domestic International Sales Corporations (DISC's). Affiliated insurance companies were allowed to file a consolidated return if they were taxable under the same provisions of the Code; however, noninsurance companies with which they also may have been affiliated could not be included in the same return.

A consolidated return, filed by the common parent company, was treated as a unit, each statistical classification being determined on the basis of the combined data of the affiliated group. Therefore, filing changes to or from a consolidated return basis affect year-to-year comparability of certain statistics (such as data classified by industry and size of

total assets).

### Constructive Taxable Income from Related Foreign Corporations

This represented the sum of (1) "Includable Income from Controlled Foreign Corporations" and (2) "Foreign Dividend Income Resulting from Foreign Taxes Deemed

Includable Cantrolled income fram Foreign Corporations represented amounts, not received, which a domestic corporation owning at least 10 percent of a Controlled Foreign Corporation was required by Code section 951 to include in its gross income. For most purposes, the foreign corporation was considered controlled if more than 50 percent of its voting stock was controlled by U.S. persons, including domestic corporations, each of whom owned at least 10 percent of its voting stock.

The includable income consisted of:

(1) subpart F income, defined below;

(2) any previously excluded subpart F income which had been invested in qualified assets in "less developed countries," but which was now either withdrawn from these countries or remitted to the U.S. stockholders and was thereupon taxable; and

(3) any increase in Controlled Foreign Corporation earnings due to investment in U.S. property.

Subpart F income, defined in Code section 952, included:

(1) income attributable to premiums received by foreign insurance companies that were Controlled Foreign Corporations (here defined in terms of 25 percent voting stock ownership), 75 percent or more of whose insurance business was on U.S. risks; and

(2) "foreign base company income," which included:
(a) "foreign personal holding company

income" (income derived from portfolio investments or from "passive" investments);

(b) "foreign base company sales income"

(generally from the sale of property produced in the United States or a foreign country by one corporation and sold by a related corporation, generally a trading company, organized in another country having a low rate of taxation, for use outside that country); and

(c) "foreign base company services income" (in general, income from services performed or furnished for a related person, which included corporations, outside the country of incorporation of the Controlled Foreign Corporation, but with certain exceptions).

Foreign base company income excluded income from qualified investments in less developed countries or from sales of U.S. exports as well as income derived from use of aircraft or vessels in foreign commerce

and related services.

Foreign dividend income resulting from foreign taxes deemed paid related to certain foreign taxes on profits of companies which were 10 percent or more owned by domestic corporations. If dividends were distributed to a domestic corporation (from these foreign profits), the domestic corporation was required to increase (or "gross-up") such dividends by a proportionate amount of the foreign taxes deemed paid on the foreign profits for which the domestic corporation claimed a foreign tax credit. See also "Foreign Tax Credit."

The Tax Reform Act of 1976 provided that dividends from less developed country corporations (as formerly defined in Code section 955) be treated the same as dividends from other foreign corporations. Thus, the amount of the dividend was grossed-up by the amount of foreign taxes deemed paid on that dividend. The gross-up treatment for distributions of current income was generally effective for taxable years beginning after December 31, 1975. However, distributions made in taxable years beginning after December 31, 1975, and received by domestic corporations before January 1, 1978, were to be grossed-up only to the extent that the distributions were made from earnings and profits of the foreign corporation accumulated in taxable years beginning after December 31, 1975. Prior to the 1976 Act, only those dividends received from "developed country" corporations were

required to be grossed-up.

Analysis of returns of some of the larger corporations revealed instances where amounts reported as foreign dividend income resulting from foreign taxes deemed paid were actually dividends received from foreign corporations, and instances where amounts reported as dividends received from foreign corporations were actually the gross-up of foreign taxes deemed paid. (Both of these items were reportable on the dividends received schedule of the income tax return.) If these amounts were so identified on supporting schedules they were transferred to the correct item for the statistics.

In tables 1.17 and 2.13 foreign dividend income resulting from foreign taxes deemed paid and includable income from controlled foreign corporations are shown separately. In all other tables these two items are combined and shown under the statistics for constructive taxable income from related foreign

corporations.

### Contributions or Gifts (#)

Contributions or gifts to charitable, religious, educational, and similar organizations were deductible under Code sections 170, 809, and 882. In general, the deduction was limited to 5 percent of net income computed without regard to this deduction; certain additional adjustments were required in the case of life insurance companies. Amounts contributed in excess of this limitation during the 5 preceding years could be carried forward and included in the current-year's deduction as long as the sum of the current-year contributions and the amounts carried forward did not exceed the limitation based on current-year income. The excess was again carried forward until the 5-year carryover period expired. The amounts shown, therefore, include some contributions actually made in previous years, and exclude some contributions made in the current year which exceeded the current-year 5-percent limitation.

### Cost of Property Used for Investment Credit

Amounts included under this heading are estimates for the total cost or basis of depreciable property (defined in Code section 48 and described under "Investment Credit" in this section) reported in connection with the computation of the investment credit. Only property with a useful life of 3 years or more was eligible for investment credit treatment.

Although corporations generally reported their investments at cost, most corporations claiming the investment credit for leased property used the fair market value instead.

The statistics include amounts reported but not used for the computation of the investment credit. A limitation, for instance, was placed on the amount of used property which could be taken into account in the computation of the credit. (See "Investment Credit.") Also included were amounts which were ultimately used in the computation of the credit by end-of-the-year stockholders of Small Business Corporations electing to be taxed through those stockholders.

### Cost of Sales and Operations

Cost of sales and operations generally consisted of the direct costs incurred by the corporation in producing goods or providing services. Included were costs of materials used in manufacturing; costs of

goods purchased for resale; direct labor; and certain overhead expenses, such as rent, utilities, supplies,

maintenance, and repairs.

Corporations with manufacturing or production operations were required to compute taxable income in accordance with the "full absorption" method of inventory costing as prescribed by the income tax regulations. In general, under full absorption costing, certain indirect production costs as well as direct production costs were allocated to goods produced during the taxable year, whether included as costs of the taxable year or as inventory at the close of the year determined in accordance with the corporation's method of identifying goods in inventory. In determining inventory costs, indirect production costs were: (1) always included, such as for repairs, indirect labor, and indirect materials and supplies; (2) not required to be included, such as for marketing expenses, selling or other distri-bution expenses, and interest; or (3) included or excluded from the cost of sales and operations dependent upon how such costs were treated in the corporation's books of account. These costs included insurance costs, taxes paid, and depletion expenses. Thus, the statistics also include certain indirect production costs reported by corporations as a cost of sales.

Corporations not using the full absorption method before September 19, 1973, had to change to that method. Corporations which made the election during the first 180 days of any taxable year beginning after September 18, 1973, and before November 29, 1975, could prorate any inventoriable costing adjustments over a period designated by the corporation at the time of the election, starting with the year of the transition. The transition period could not exceed the lesser of 10 taxable years or the number of years for which the prior inventory costing method was used. Corporations which switched after the transition period were not eligible to use the transitional rules. These inventory costing adjustments were included in the statistics for the income or deduction items in which they were reported by the corporation.

Included in cost of sales were costs incurred by Domestic International Sales Corporations (DISC's) for warehousing (which could include rental warehouse facilities, labor, heat and power) of export-related articles.

Sales taxes and excise and related taxes may have been reported in cost of goods sold schedules when corporations treated these taxes as part of the sales price of products. When taxes were identified in cost of goods sold schedules, they were added to the statistics shown for the separate deduction for "Taxes Paid." Similarly, expenses for depreciation, depletion, amortization, rent of buildings or real estate, advertising, contributions to pension plans, and contributions to employee benefit programs, whether direct or indirect costs in the case of corporations with manufacturing or production operations, were transferred to their respective deduction categories when identified in cost of goods sold schedules.

The income or loss from sales of securities, commodities, or real estate by stock and commodity brokers, dealers, and exchanges, and by real estate subdividers, developers, and operative builders was transferred from business receipts, and the net profit or loss from these transactions included in net gain or loss from sales or exchanges of noncapital assets. Special statistical treatment was also required for the few banking institutions which traded certain securities "on their own account" and which reported the purchase and sale of the securities as part of cost of sales and operations and business receipts, respectively. For the statistics, the amount paid for these securities was excluded from cost of sales

and operations and a corresponding amount was excluded from business receipts. Therefore, the cost of such sales was excluded from the statistics. (See also "Business Receipts.")

### Cost of Treasury Stock

This item was the total value of issued common or preferred stock which had been reacquired and was held at the end of the accounting year by the issuing corporations. The stock, which was available again for resale or cancellation, may have been purchased by the corporation or acquired through donation or as settlement of a debt. Treasury stock was not a part of capital stock outstanding and did not include unissued capital stock.

The amounts shown may be somewhat understated. Treasury stock intended for resale may have been reported as an asset on some tax returns and, if not clearly identified as for resale, would have been included in the statistics for "Other Investments." When identified, though, such stock was transferred to the statistics for "Cost of Treasury Stock."

### Credit for Tax on Special Fuels, Nonhighway Gasoline and Lubricating Oil

Section 39 of the Code allowed a credit in full or in stated amounts for excise taxes on:

- gasoline used on farms for farming purposes,
   gasoline used for nonhighway purposes or by
- local transit systems,
   (3) lubricating oil used for nonhighway purposes,
- (4) noncommercial aviation fuels used for nontaxable purposes or fuels which were resold during the taxable year.

These taxes could be applied as a credit against income tax liability as an alternative to having the taxes refunded directly. These items also included amounts refunded through Domestic International Sales Corporations (DISC's) although these corporations were nontaxable.

### Credit for Tax Paid by Regulated Investment Companies

Regulated investment companies were required to pay a tax (at capital gains rates) on amounts of undistributed net long-term capital gain less net short-term capital loss. Stockholder corporations, for their part, were required to include in the computation of their long-term capital gains any such gains designated by the parent as undistributed dividends. The stockholder corporations were then deemed to have paid the tax on the undistributed long-term capital gain dividends and were allowed a credit (or a refund) for the tax they were deemed to have paid. It is this credit which comprises this item.

### Depletable Assets

Depletable assets represented, in general, the gross end-of-year value of mineral property, oil and gas wells, other natural deposits, standing timber, intangible development and drilling costs capitalized, and leases and leaseholds, each subject to depletion. Accumulated depletion represented the cumulative adjustment to these assets shown on the corporation's books of account. In some instances, depletable assets may have been included with "Depreciable Assets," or may have been reported as land or as "other investments" by the taxpayer, and could not be identified for this report.

The value of depletable assets and accumulated depletion may not be closely related to the current-year depletion deduction. The depletable assets and accumulated depletion balance sheet accounts reflected book values; the depletion reflected the amount claimed for tax purposes.

### Depletion (#)

This deduction was allowed for the exhaustion of natural deposits and timber. For standing timber, depletion was computed on the basis of cost. In the case of natural deposits, the depletion could be computed either on the basis of cost or upon a fixed percentage of the gross income, less rents and royalties, from the depletable property. Generally, for gas and oil wells the gross income was the actual sales price, or representative market or field price if the gas or oil was later converted or manufactured prior to sale. For other natural deposits, gross income was the gross income from mining, defined to include extractive and certain treatment processes. Also included as gross income were exploration expenditures, previously deducted, that were required under provisions of Code section 617 to be recaptured when the mine reached the production stage.

Under elective provisions of the Code, exploration and development expenditures connected with certain domestic natural deposits (except gas and oil) could be deducted currently, treated as deferred expenses, or capitalized. The write-offs of amounts deferred or capitalized were not included as part of depletion.

Percentage depletion, though based on percentages of gross income from depletable property, was limited. Generally, it could not exceed 50 percent of the net income from the property computed without the depletion deduction. Percentage rates of gross income for each type of natural deposit were listed in Code section 613 and ranged from 5 to 22 percent.

The 22 percent depletion rate for oil and gas wells applied only to domestic crude oil and domestic natural gas. Specifically covered were: (1) regulated natural gas, (2) natural gas sold under a fixed contract, (3) any geothermal steam deposit in the United States or a U.S. possession which was determined to be a gas well according to Code section 613, and (4) small (independent) producers and royalty owners. The depletion rate applicable under the first three exceptions was 22 percent of gross income from the property, less rents and royalties paid, limited to 50 percent of the net income from the property before the depletion deduction. The limitation in the case of small (independent) producers and royalty owners was 65 percent of net income from all sources. If the 65 percent limitation caused an amount to be disallowed for a taxable year, the disallowed portion could be carried over to the next year for inclusion in the depletion deduction, provided it was within the limitation for that year.

Crude oil refiners and retailers that processed daily more than 50,000 barrels of crude oil and certain retailers of oil, natural gas or any of their derivative products were specifically denied the use of the percentage depletion allowance. Retailers were defined for this purpose as those that sold such products through retail outlets they operated, or to any person who was obligated to sell under the taxpayer's trademark or permitted to operate one of the retailer's outlets. The Tax Reform Act of 1976 made several changes in the definition of retailers by excluding the following types of retail sales for which percentage depletion was otherwise denied: (1) direct bulk sales of oil or natural gas to industrial or commercial users, (2) sales of oil, natural gas or any of their derivative products when gross receipts for a taxable year were less than \$5 million, and (3) sales by retail outlets of oil, natural gas or any of

their derivative products, made outside the United States, if none of corporation's domestic production was exported during the taxable year or the immediately preceeding taxable year.

For 1978, the depletion rate for oil and gas covered under the small (independent) producer and royalty owners exemption provisions was 22 percent of the maximum daily average of 1,400 barrels. In 1979, the maximum daily average was reduced to 1,200 barrels. For 1980 and later years the maximum daily average was lowered to 1,000 barrels. The depletion rate was to be reduced for 1981 and subsequent years.

The amounts shown in the statistics include any identifiable depletion reported as part of the cost of sales and operations.

See also "Additional Tax for Tax Preferences."

### Depreciable Assets

Depreciable assets, reported on the corporation's end-of-year balance sheet, consisted of tangible property (such as buildings and equipment) which was used in the trade or business or held for the production of income and which had a useful life of 1 year or more. The statistics for this item could include fully depreciated assets still in use and partially completed assets for which no deduction was allowed, when the corporation reported them as depreciable in its balance sheet. The statistics for depreciable assets exclude those intangible assets which were depreciable or amortizable only for tax purposes. Such assets, patents and copyrights for example, were includable in "Intangible Assets." The amounts shown as accumulated depreciation represent the portion of the assets that were written off in the current year, as well as in prior years.

The amounts shown for depreciable assets are, in general, the gross amounts before adjustments for depreciation or amortization charged in current and prior years. Some corporations, however, reported only the net amount of depreciable assets after adjusting for these depreciation or amortization charges. Among the corporations reporting only a net amount of depreciable assets were many insurance carriers reporting balance sheet information in the format required by State insurance regulations. This format usually provided for the reporting of only net depreciable assets and only the home and branch office buildings and equipment were included. Other real estate holdings of these corporations were reported as "other investments."

The value of depreciable assets and accumulated depreciation may not be closely related to the current-year depreciation deduction. The depreciable assets and accumulated depreciation balance sheet accounts reflected book values; the depreciation deduction reflected the amount claimed for tax purposes.

### Depreciation (#)

Depreciation deducted as a reasonable allowance for the exhaustion, wear and tear, and obsolescence of business property was allowable under Code section 167. A deduction for depreciation was not allowable on inventories, or land apart from the physical improvements or developments added to it.

Several methods of computation could have been used in determining the deduction for the year. A common method was straight-line, whereby an equal amount of depreciation is deducted (after salvage value is taken) in each year of the useful life of the asset. The declining balance and the sum-of-the-years-digits methods, whereby a larger portion of the asset's cost is written off during the earlier years of its life than during its later years, were also commonly used. Accelerated methods of depreciation were restricted for public utilities and certain kinds of real property.

A corporation operating a railroad and using the retirement-replacement method was allowed a current depreciation deduction for the replacement of an existing railroad crosstie regardless of the quality or kind of material used.

Property lives could be based either on the corporation's own experience, asset-by-asset, or on the Class Life Asset Depreciation Range (CLADR) system which provided for generally shorter than average lives. For a detailed description of the CLADR system, see Statistics of Income--1976, Corporation Income Tax Returns.

Amounts shown as depreciation include any identifiable depreciation reported in schedules in support of the cost of sales and operations. Also included as depreciation were amounts deducted on leasehold improvements, patents, and copyrights, small amounts of additional first-year depreciation allowed under Code section 179, and amounts deducted for prepublication expenditures by corporations in the printing and publishing industries.

To comply with the definition of depreciation under the Internal Revenue Code, so-called amortization on station connections in the communications industry and of capitalized film production costs in the motion picture industry reported elsewhere in the return were also included in the statistics.

See also "Additional Tax for Tax Preferences."

### Distributions to Stockholders

Distributions to stockholders consisted of the corporation's own stock, and of cash and other property, generally reported as part of the analysis of unappropriated retained earnings. Liquidating dividends, when identified, were excluded.

In those instances where a corporation reported only a single total for distributions to stockholders and did not identify these distributions as cash or stock or other property, that total was treated as a distribution to stockholders in cash and property other than in the company's own stock.

Regulated investment companies and real estate investment trusts could treat certain dividends paid after the close of their taxable year as distributions during the current taxable year. In a similar manner, for Small Business Corporations electing to be taxed through stockholders, distributions of money made within 2-1/2 months after the close of the taxable year were considered to be distributions of the corporation's undistributed taxable income of the preceding taxable year. Otherwise, the statistics do not include amounts taxed to stockholders in the current year, but which would not actually be distributed to them until a future year. Conversely, the statistics do include amounts taxed through stockholders in previous years, but which were not actually distributed until the current year.

For Domestic International Sales Corporations (DISC's), only amounts actually distributed (i.e., distributions that were made to meet the DISC qualification requirement under Code section 992, including "deficiency distributions" made after the close of the taxable year to avoid disqualification as a DISC, or other actual distributions) were included in the statistics. Dividends which were not actually distributed, but rather deemed distributed under section 995, were excluded.

### <u>Dividends Received from Domestic Corporations</u>

Dividends received from domestic corporations represented most distributions from current as well as accumulated earnings and profits of companies incorporated in the United States. (For a discussion of other distributions of domestic corporations, see "Other Receipts" in this section.) For the most part,

dividends received from domestic corporations represented those recognized in computing the special deduction from net income for domestic intercorporate dividends received. (See also "Statutory Special Deductions.")

Certain domestic dividends, although not deductible, were nevertheless included in dividends received from domestic corporations. These were dividends received by regulated investment companies, real estate investment trusts, and Small Business Corporations electing to be taxed through stockholders. Dividends from Domestic International Sales Corporations (DISC's) were also included as domestic dividends received, but were not deductible. Certain other dividends, not deductible, were treated for the statistics as "Other Receipts."

For most of the domestic dividends received, the deductible portion was equal to 85 percent (about 60 percent for dividends received on certain preferred stock of public utilities). However, a 100-percent deduction was allowed for dividends received by members of a controlled group from other members of the same controlled group when a consolidated return was not used to report for the group as a whole. This deduction was allowed when the group did not elect to apportion a single surtax exemption among the group members in computing income tax.

Dividend distributions among member corporations electing to file a consolidated return were eliminated from the statistics as part of the consolidated reporting of tax accounts. For tax purposes, dividends reported on these returns represented amounts received from corporations that were outside the tax-defined affiliated group.

For a discussion of the dividends received from a DISC see "Domestic International Sales Corporation Returns."

### Dividends Received from Foreign Corporations

These dividends were paid from current as well as accumulated earnings and profits of companies incorporated in foreign countries.

Dividends received from foreign corporations consisted of:

(1) dividends, subject to the 85-percent deduction, received by U.S. corporations from those foreign corporations at least 50 percent or more of whose gross income was "effectively connected" with business conducted in the United States;

(2) dividends, subject to the 100-percent deduction, received by U.S. corporations from wholly-owned foreign subsidiaries all of whose gross income was "effectively connected" with the conduct of a U.S. trade or business; and

(3) any other foreign dividends, not subject to a deduction, which included: certain gains from the sale, exchange, or redemption of Controlled Foreign Corporation stock and foreign dividends received by Small Business Corporations electing to be taxed through stockholders.

Excluded from the dividend statistics was the "gross-up" of foreign taxes deemed paid on the profits from which the dividends of foreign subsidiaries were distributed. This was done even though "foreign dividend income resulting from foreign taxes deemed paid" (gross-up) was considered by law to be part of the dividends received. Dividends only constructively received from foreign subsidiaries, reported on the tax returns as "includable income from Controlled Foreign Corporations," were also excluded. If these amounts were actually distributed at a later date, they were neither retaxed nor reported. For the statistics, both items were combined and shown under "Constructive Taxable Income from Related Foreign Corporations."

The foreign dividend statistics presented in this report are subject to certain limitations. Some corporations reported certain foreign dividends as "includable income from Controlled Foreign Corporations," while others did the reverse, since both were reported in the schedule for dividends received. Also, some corporations included as foreign dividends the gross-up of dividends by foreign taxes paid or deemed paid ("foreign dividend income resulting from foreign taxes deemed paid"), while others did the reverse. Where these variations in taxpayer reporting were identified, the amounts were transferred to the correct item for the statistics.

### Domestic International Sales Corporation Returns (#)

Form 1120-DISC, Domestic International Sales Corporation Return, was filed by corporations which were established under the Revenue Act of 1971 in order to provide a system of tax deferral on profits derived from exports of U.S. goods and services.

The profits of DISC's were not taxed to the DISC's, but were instead taxed to the stockholders (mainly parent corporations) when distributed or deemed to be distributed to them. A stockholder of a DISC was treated as having received a distribution taxable as a dividend equal to the stockholder's pro rata share of the sum of: (1) the gross interest derived during the taxable year from producer's loans; (2) the gain recognized by the DISC during the taxable year on the sale or exchange of property, other than property which in the hands of the DISC is a qualified export asset, previously transferred to it in a transaction in which gain was not recognized in whole or in part, but only to the extent that the transferor's gain on the previous transfer was not recognized; (3) the gain (other than the gain described in (2)) recognized by the DISC during the taxable year on the sale or exchange of property (other than property which in the hands of the DISC is stock in trade or other property described in Code section 1221(1)) previously transferred to it in a transaction in which gain was not recognized in whole or in part, but only to the extent that the transferor's gain on the previous transfer was not recognized and would have been treated as ordinary income if the property had been sold or exchanged rather than transferred to the DISC; (4) 50 percent of the taxable income of the DISC for the year attributable to "military property" (i.e., property which is an arm, ammunition, or implement of war designated pursuant to the Military Security Act of 1954); (5) the taxable income for the taxable year attributable to "base period export gross receipts" (base period was 1972 through 1975); (6) the sum of: (a) one-half of the excess of the taxable income of the DISC for the taxable year, before reduction for any distributions during the year, over the sum of the amounts deemed distributed for the year under Code section 995; (b) an amount equal to (a) multiplied by the "international boycott factor; " and (c) any illegal bribe, kickback, or other payment paid by or for the DISC to a representative of a foreign government; and (7) the amount of foreign investment attributable to producer's loans of a DISC for the taxable year. For this purpose, taxable income was the DISC's net income minus statutory special deductions. See "Tax Deferred Income and Income Taxable to Stockholders.'

The amount deemed distributed was fully taxable to the stockholders. Income taxation was deferred on the remainder of the DISC's taxable income which was not deemed distributed until one of the following events occurred: (1) the income was actually distributed to the DISC's stockholders; (2) a stockholder disposed of the DISC stock; (3) the DISC was liquidated; or (4) the election to be treated as a DISC was terminated or revoked.

Corporate stockholders receiving DISC dividends were not permitted the intercorporate dividends received deduction. The dividends received deduction was designed to prevent multiple taxation of corporate earnings; consequently, as a DISC itself was not subject to taxation the dividends received deduction was not applicable.

Dividends (deemed or actual) paid by a DISC were treated as dividends from a foreign corporation to the extent the dividends were attributable to certain export receipts of the DISC. Thus, all stockholders could claim a foreign tax credit for any foreign taxes imposed on a DISC dividend. Stockholders that were corporations could also claim an indirect credit for foreign taxes paid by a DISC.

To qualify as a DISC, a corporation must have been organized under the laws of any State or the District of Columbia, have only one class of stock, issued outstanding capital stock with a par or stated value of at least \$2,500, and satisfied the "gross receipts" and "gross assets" tests.

The gross receipts test required that at least 95 percent of the corporation's gross receipts consist of "qualified export receipts." Qualified export receipts were: gross receipts from the sale, exchange, or other disposition of "export property" (described below); gross receipts from the lease or rental of export property, which were used by the lessee of such property outside the United States; gross receipts from the sale, exchange, or other disposition of "qualified export assets" (other than export property); gross receipts from services which were related and subsidiary to any qualified sale, exchange, lease, rental, or other disposition of export property; dividends with respect to stock of a related foreign export corporation; interest on any obligation which was a qualified export asset; gross receipts from engineering or architectural services for construction projects located (or proposed for location) outside the United States; and gross receipts from the performance of managerial services in furtherance of the production of other qualified export receipts of a DISC.

The gross assets test required that at least 95 percent of the corporation's assets be "qualified export assets." In general, qualified export assets were inventories of "export property" (i.e., property which: (1) had been manufactured, produced, grown or extracted in the United States by other than a DISC; (2) was held primarily for sale or lease in the ordinary course of business for direct use, consumption, or disposition outside the United States; and (3) had at the time of sale or lease by the DISC not more than one-half of its fair market value attributable to imported articles); necessary operational equipment and supplies; trade receivables from export sales (including commissions receivable); producer's loans (i.e., loans of the DISC's profits to a U.S. export producer whether or not related to the DISC); working capital (i.e., cash and necessary temporary investments); investments in related foreign export corporations (including real property holding companies and associated foreign corporations); obligations issued, guaranteed, or insured by the Export-Import Bank or the Foreign Credit Insurance Association; and, obligations of the Private Export Funding Corporation.

A DISC which, for a taxable year, failed to satisfy the gross receipts test or the gross assets test, thereby failing to qualify as a DISC, could nevertheless satisfy these qualification requirements by making a "deficiency distribution" for such a year, whereby the DISC made a distribution to its stockholders after the close of the taxable year. The DISC, at this time, had to demonstrate that the failure to make these distributions prior to the close of the year was due to reasonable cause.

To qualify as a DISC, a new or previously existing corporation had to file an election requesting to be treated as a DISC. For the election to be valid, all stockholders of the corporation on the first day of the election year must have consented in writing. The election remained valid unless the corporation revoked it or failed to qualify as a DISC for 5 consecutive years.

A DISC usually acquired export property from its parent or an affiliated corporation ("related suppliers") and then sold the property abroad; however, it could act simply as a commission agent on export sales of related suppliers. The method used for allocating income between a DISC and its related suppliers was achieved through special intercompany pricing rules. This allocation of income was affected to the extent that the DISC itself incurred "export promotion expenses" (i.e., the ordinary and necessary expenses incurred to obtain qualified export receipts).

The types of corporate organizations not eligible to be treated as a DISC were: (1) tax-exempt corporations; (2) Personal Holding Companies; (3) banks and trust companies; (4) mutual and savings banks, domestic building and loan associations, and cooperative banks; (5) insurance companies; (6) regulated investment companies; and (7) Small Business Corporations electing to be taxed through their stockholders.

For any taxable year in which a corporation was a DISC or in which at any time it owned, directly or indirectly, stock in a DISC or a former DISC, the corporation was not allowed to take the Western Hemisphere Trade Corporation deduction.

For additional information regarding DISC's see Annual Reports, The Operation and Effect of the Domestic International Sales Corporation Legislation issued by the Department of the Treasury as required by the Revenue Act of 1971.

### Employee Benefit Programs

Contributions made by employers to such plans as death benefit plans, health plans, accident and sickness plans, and other welfare plans were deductible under Code section 162. The statistics for this item include amounts identified in the cost of sales and operations schedules.

### Estimated Tax Payments (#)

Estimated tax payments were quarterly installments required if a corporation's income tax (including tax from recomputing prior-year investment and work incentive (WIN) credits and additional tax for tax preferences) after foreign tax, investment, work incentive (WIN), possessions tax and jobs credits was reasonably expected to exceed the sum of the exemption from estimated tax under Code section 6154 and any payment credits such as for the Federal excise tax paid on special fuels, nonlighway gasoline, and lubricating oil. Estimated tax was the excess of the expected tax over the exemption. The statutory exemption from estimated tax was \$40.

Estimated tax payments shown in this report may be somewhat less than the legal maximum percentages of tax due because, under the provisions of Code section 6655, certain tolerances were allowed in the relationship of the installments payments to the tax (for example, a corporation was not required to pay an estimated tax greater than the amount of tax liability for the previous year provided that the corporation had a tax liability for the previous year). Besides the limitations based on law, payments shown in the statistics may be slightly understated because of taxpayer reporting variations and the inability to identify all of the amounts from the tax returns.

Separate statistics are presented for estimated tax payments, credit for overpayment of prior-year tax, quick refunds of estimated tax payments, and net payments after refunds.

### Foreign Tax Credit (#)

Code section 901 allowed a credit against the U.S. income tax for income, war profits and excess profits taxes paid or accrued to foreign countries or U.S. possessions including Puerto Rico. Credit was also allowed against the U.S. tax under sections 902 and 960 for foreign taxes "deemed paid." Foreign taxes included amounts paid by partnerships that were allocated directly to the partners (including those that were corporations) for their use as a credit (or a deduction, as described below).

The credit could be claimed by domestic corporations, and also by foreign corporations engaged in trade or business in the United States for foreign taxes on income "effectively connected" with the U.S. business.

However, the credit was not allowed for Small Business Corporations electing to be taxed through stockholders even when these corporations were taxed on certain capital gain income. These corporations had to deduct from gross income any foreign taxes they paid and could not pass them on to their stockholders for their use as a foreign tax credit. The credit was not allowed either, for regulated investment companies which elected under Code section 853 to allow their stockholders to claim the credit for the foreign taxes paid by these companies. Since Domestic International Sales Corporations (DISC's) themselves were not taxable, foreign tax credit was not applicable; however, DISC stockholders could claim an indirect credit for foreign taxes paid by a DISC.

A corporation that claimed the foreign tax credit could not also claim a business deduction for foreign taxes paid. The U.S. income tax which could be reduced by the credit excluded the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, the additional tax for tax preferences (minimum tax), and the Personal Holding Company tax.

Under Code section 902, credit was allowed for foreign taxes deemed paid when a domestic corporation received a dividend from a foreign corporation in which it owned a 10-percent-or-more voting stock interest, for the taxes paid on the foreign corporation's profits out of which the dividends were paid a portion of the taxes paid or accrued by the "first-tier" foreign corporation was deemed to have been paid by the domestic corporation. The taxes eligible for credit were determined based on the relationship between the foreign corporation's profits and the amount paid to the domestic corporation as dividends.

In addition, if the first-tier foreign corporation owned 10 percent or more of the voting stock of a "second-tier" foreign corporation from which it received a dividend, the first-tier foreign corporation was deemed to have paid a proportionate amount of the foreign taxes of the second-tier foreign corporation. In turn, the domestic corporation was deemed to have paid a portion of these same taxes. However, a foreign tax credit was not allowed unless the percentage of voting stock owned by the domestic corporation in the first-tier foreign corporation and the percentage of voting stock owned by the first-tier foreign corporation equalled at least 5 percent when multiplied together.

The second-tier foreign corporation was deemed to have paid a proportionate amount of the foreign taxes paid or accrued by a "third-tier" foreign corporation whenever it owned 10 percent or more of the voting

stock of a third-tier foreign corporation from which it received a dividend, and the product of the following equalled at least 5 percent: the percentage of voting stock owned by the domestic corporation in the first-tier foreign corporation, the percentage of voting stock owned by the first-tier foreign corporation in the second-tier foreign corporation, and the percentage of voting stock owned by the secondtier foreign corporation in the third-tier foreign corporation. In turn, the first-tier foreign corporation and the domestic corporation were deemed to have paid a portion of these same taxes.

Credit computed the same way as that described above under Code section 902 was also allowed for taxes deemed paid on distributions constructively received from Controlled Foreign Corporations under section 951. The credit was allowed for these distributions if the domestic corporation owned 10 percent or more of the voting stock of the first-tier Controlled Foreign Corporation.

Domestic corporations were allowed to claim a credit on foreign taxes deemed paid by a third-tier foreign corporation whose undistributed subpart F

income was taxed to its stockholders.

In the case of taxes paid on "foreign mineral income," the foreign tax credit was reduced to the extent that (1) the foreign tax exceeded the U.S. income tax payable on such income and (2) the excess was due to the lower profits recognized for U.S. tax purposes because of the deduction for percentage depletion. (See "Depletion.")

A special reduction of the foreign taxes available for credit was prescribed for foreign taxes paid on "foreign oil and gas extraction income" (i.e., taxable income derived from sources without the United States and its possessions from the extraction of minerals from oil or gas wells, or the sale or exchange of assets used by the taxpayer in the trade or business of such extraction) and otherwise eligible for the credit. The foreign oil and gas extraction taxes which could be used to compute the credit could not exceed 100 percent of the regular tax rate which applied to that corporation. Foreign taxes in excess of these rates were lost to the taxpayer for foreign tax credit purposes. They also could not be claimed as a business deduction.

These special reductions were in addition to the general limitation on the credit. The Tax Reform Act of 1976 repealed the per-country limitation on the foreign tax credit and required corporations to compute the limitation using the overall method. This mandatory use of the overall method was generally effective for taxable years beginning after December 31, 1975, but a later effective date applied to income from U.S. possessions and certain mining companies. The separate limitation for certain interest income that was previously computed using the per-country method was required to be computed using the overall method.

Generally, five types of income from foreign sources were specified for purposes of computing the foreign tax credit. For taxes paid in connection with certain interest income, the credit was computed separately. Also, for dividends received from DISC's that were attributed to certain export receipts (and were thereby regarded as foreign dividends), the foreign tax credit limitation was computed separately with respect to aggregate dividends received from all DISC's, and then to other foreign source income. Additionally, corporations had to compute their foreign tax credit separately for foreign oil-related income, which included foreign oil and gas extraction income. Further, foreign oil-related losses were to be "recaptured" by treating future foreign oil-related income (to the extent of such losses) as U.S. source income, and by correspondingly reducing foreign taxes available for credit. Also, corporations had to compute their foreign tax credit separately for possessions income. Finally, all other sources of income were treated, in the aggregate, separately.

Foreign taxes in excess of the limitation for any one year could be carried back, chronologically, to the 2 preceding years and then carried over to the 5 succeeding years to reduce income tax, subject to the foreign tax credit limitation of the years to which they were carried. (Excess taxes carried back or carried over were applied against the amount by which a limitation exceeded the creditable foreign taxes in a given year.)

### Income Subject to Tax

The 1954 Code provided different tax bases upon which tax was levied for different types of corporations. These were the "taxable income" base defined by Code section 63, used by the majority of corporations, and to which the normal tax and surtax rates applied; a variation of this base in combination with long-term capital gain when the lower capital gains rate was applicable; the special capital gains tax base of Small Business Corporations electing to be taxed through their stockholders; the several tax bases applicable to insurance companies; and the amounts taxable to regulated investment companies and real estate investment trusts. All of these tax bases are under the heading, Income Subject to Tax. However, small amounts of regulated investment company undistributed long-term capital gains (described below) were excluded. Since Domestic International Sales Corporations (DISC's) themselves were not taxable, income subject to tax for these corporations was not applicable (see "Domestic International Sales Corporation Returns").

For most corporations, income subject to tax consisted of net income minus certain "statutory special deductions" (described in this report under a separate heading). However, there were certain exceptions. In some cases, the statutory special deductions for dividends received and for dividends paid on certain preferred stock of public utilities exceeded net income. For these returns, income subject to tax was reduced to zero and the excess of the two special deductions became the statutory loss for the year, available for net operating loss deduction purposes over the prescribed carryback and

carryover periods.

Also, the tax bases applicable to Small Business Corporations electing to be taxed through their stockholders, life insurance companies, regulated investment companies, and real estate investment trusts were not defined as net income less statutory special deductions.

Depending on which resulted in the lowest tax, the tax base for Small Business Corporations electing to be taxed through their stockholders was: (1) net income; (2) net long-term capital gain in excess of \$25,000, when net long-term capital gain was more than 50 percent of a net income that was over \$25,000; or (3) the amount attributed to gain from the disposition of property using a "substituted basis" (i.e., the basis that was transferred from another corporation which was not a Small Business Corporation electing to be taxed through its stockholders). No net operating loss or "special deductions" were available.

For the life insurance company statistics, net income was derived from gain or loss from operations to which statutory special deductions were added back; income subject to tax was the smaller of gain from operations (which included statutory special deductions) or taxable investment income. To this amount the following were added: (1) when taxable investment income was smaller than gain from operations, 50 percent of the difference between these two amounts, and (2) amounts subtracted from the policyholders'

surplus account (which contained income nontaxable in the year earned, but taxable later on when withdrawn from this reserve account, even if the company had no current-year net income).

In addition, the life insurance company provisions applied to life insurance departments of mutual savings banks, where the departments were separately taxed from the remainder of the banks. However, data for the banking and life insurance departments were combined in the statistics.

In the case of regulated investment companies and real estate investment trusts, any net long-term capital gain (reduced by net short-term capital loss) which was not distributed to stockholders was taxed to the companies at the capital gains rate, even though the alternative tax method was not allowed. The balance of undistributed income was taxed at the normal tax and surtax rates. Undistributed net long-term capital gain taxed at the capital gains rate was not available from the income tax computation schedule of the return form and no attempt was made to obtain it from attached schedules for the statistics.

See also "Income Tax."

### Income Tax (#)

Income tax was the gross amount of income tax liability before deducting the foreign tax, U.S. possessions tax, investment, work incentive (WIN) and new jobs credits. (This item did not apply to DISC's, which are taxable through their stockholders; see "Domestic International Sales Corporation Returns" in this section.)

The Revenue Act of 1978 changed the corporate tax rate structure. See the discussion under Changes in Law in section 2.

For corporations with net long-term capital gain, an alternative method of tax computation was required if using the alternative method resulted in a lower tax liability than the regular method. For these corporations the excess of net long-term capital gain over net short-term capital loss was taxed at the capital gains rate while the balance of income was taxed at the regular tax rate. This method of computing income tax was not available to regulated investment companies and real estate investment trusts. The alternative capital gains rate was 28 percent. (See "Net Capital Gains" in this section.)

In addition to the normal and alternative taxes, the statistics for income tax also include:

- an additional tax for tax preferences ("minimum tax") (described under a separate heading);
- (2) the tax from recomputing a prior-year investment credit (described under a separate heading);
- (3) the tax from recomputing a prior-year work incentive (WIN) credit (described under a separate heading);
- (4) the 28-percent tax on certain long-term capital gains of Small Business Corporations electing to be taxed through their stockholders; and
- (5) the 28-percent tax on undistributed net long-term capital gain (reduced by net short-term capital loss), and the normal tax and surtax on the balance of undistributed income of regulated investment companies and real estate investment trusts.

Income tax shown in this report for returns without net income was attributable to the small number of returns showing:

- (1) income tax under special provisions of the Internal Revenue Code applicable to life insurance businesses;
- (2) tax from recomputing a prior-year investment credit;
- (3) tax from recomputing a prior-year work incentive (WIN) credit; and
- (4) additional tax for tax preferences ("minimum tax").

Statistics for income tax do not reflect the Personal Holding Company tax, nor do they reflect any adjustments to the tax liability such as those resulting from:

- recomputation of the current year taxable income to reflect the carryback of net operating losses and certain capital losses for future years;
- (2) reduction of income tax by foreign tax, investment, U.S. possessions tax, work incentive (WIN) and jobs credits recomputed to take account of the carryback of unused investment and WIN credits and of unused foreign taxes, of certain future years;

(3) audit examinations and other enforcement

activities; and

(4) uncollectible taxes.

The statistics, therefore, differ somewhat from the actual income tax collections and the final income tax liability of corporations for the Tax Year. Publication 55, Annual Report of the Commissioner of Internal Revenue, contains income tax collection data on a fiscal year basis as opposed to the income year basis in SOI publications. Publication 55 is available from the Superintendent of Documents, U.S. Government Printing Office, Washington, DC, 20402.

### Intangible Assets

The total gross value (before the reduction by amounts of accumulated amortization) of contracts, copyrights, formulas, licenses, patents, registered trademarks, research or experimental expenditures and similar assets were included in this category only if amortization (or depreciation) was actually being taken. These assets could be amortized only if they had a definite life and value. Other intangible assets which were not amortizable were included in the statistics with "Other Assets."

Accumulated amortization represented the cumulative adjustment to these intangible assets as shown on the corporation's books of account. Amounts of accumulated depreciation shown as adjustments to intangible assets are included in the statistics with "Accumulated Amortization."

### Interest on State and Local Government Obligations

The interest on obligations issued by States, municipalities and other local Governments, the District of Columbia, and U.S. possessions, including Puerto Rico, was exempt from the income tax. The amounts shown for this item are reduced by the amortizable bond premium.

For statistical presentation, this interest is shown as part of the income statement and is included in "Total Receipts." Most corporations reported this tax-exempt interest in the "Reconciliation of income per books with income per returns" (see Schedule M-1 on the Form 1120 tax return facsimile in section 6 of this report).

### Interest on U.S Government Obligations

This taxable interest, a component of total receipts, was received from obligations issued by the United States, its agencies, or its instrumentalities. The amounts shown for this item are reduced by the amortizable bond premium.

### Interest Paid

These amounts include interest paid by corporations on business indebtedness including amounts paid on installment purchases if they were stated in the contract, as well as certain "unstated" amounts under code section 483. For banking and savings institutions the amounts also included interest paid on deposits and withdrawable shares.

### Inventories (#)

Based on amounts reported on the balance sheet, inventories included such items as raw materials, finished and partially finished goods (work in progress), merchandise on hand or in transit, and growing crops reported as assets by agricultural concerns. Inventories were generally valued at cost or at the lower of cost or market price. When valued at cost, inventories were generally identified by first-in, first-out (FIFO) or last-in, first-out (LIFO) methods.

Amounts reported by investment and holding companies (other than operating holding companies), security and commodity brokers, dealers and exchanges, and real estate developers and operative builders, were excluded from inventories and included in the statistics for "Other Current Assets." However, for consolidated returns which included these types of companies, amounts which could not specifically be identified on a company-by-company basis were accepted as reported and included in the statistics for inventories.

See also "Cost of Sales and Operations" and "LIFO Inventory Method under Code Section 472."

### Investment Credit (#)

Investment credit was the reduction of income tax allowed corporations for investment in qualifying depreciable (or amortizable) property with a useful life of at least 3 years. Such property could not be disposed of or cease to be qualifying property prior to the end of the useful life used as the basis of the credit; otherwise, the credit already taken had to be repaid as an additional tax for the year in which the disposition or disqualification occurred. (See "Tax from Recomputing Prior-Year Investment Credit.")

The Tax Reduction Act of 1975 broadened the definition of property eligible for investment credit to include "qualified progress expenditures" (described below) and temporarily increased the investment credit (before limitations) from 7 percent of "investment qualified for credit" (4 percent in the case of public utility property) to 10 percent for all corporate taxpayers and to 11 percent for corporations that contributed 1 percent of their qualified investment to an "employee stock ownership plan" (ESOP). As described below, the credit could be as much as 11.5 percent of the qualified investment if it were derived in connection with an ESOP. The Revenue Act of 1978 made the 10-percent rate permanent.

The Energy Tax Act of 1978 created a new 10 percent business energy investment tax credit. See the discussion under Changes in Law in section 2.

Special rules required that the ESOP (also referred to as a TRASOP or Tax Reduction Act Stock Ownership Plan) be established in writing, designed to invest primarily in securities, and funded by transfers of the corporation's securities (cash could be transferred if it were used to purchase the corporation's securities). Further, the ESOP qualifying rules required the total amount transferred to be allocated to the participants' account, and the participants had to be able to direct the plan as to how the allocation should be voted.

The Tax Reform Act of 1976 extended the period of the temporary increase for 4 more years through 1980 (i.e., from January 22, 1975, through December 31, 1980, instead of through December 31, 1976) and permitted corporations that claimed the 1 percent ESOP credit still another additional credit. Under this provision, for taxable years that began after December 31, 1976, such corporations could claim up to a maximum of 0.5 percent additional credit if their employees matched the amount the corporation contri-

buted to a qualified ESOP. Thus, the investment credit for these corporations could be up to 11.5 percent. The additional 0.5 percent credit was not allowed for public utilities which were required to pass through benefits of the investment credit to their consumers in the form of lower rates, instead of using the credit to offset the cost of capital investment.

For property acquired and placed in service during the 1975-1976 period, the 10 (or 11) percent rate generally applied. The 10 (or 11) percent rate was also applicable to the extent of the cost (or other basis) incurred for property constructed, reconstructed, or erected during this period. However, for property ordered during this period, but not placed in service until 1981, and property acquired after December 31, 1980, the credit was to be figured at 7 percent (or 4 percent of public utility property).

While a corporation could only claim one-half the regular investment credit, i.e., 5 percent, for such transactions, this restriction did not deny a larger credit if the property qualified under other investment credit provisions. Thus, corporations that did not use qualified withdrawals to purchase, construct, or reconstruct qualified vessels could claim the full investment credit. However, if borrowed funds were used, any amount that was repaid with qualified withdrawals had to be recaptured as tax from recomputing prior-year investment credit. Moreover, the amount of indebtedness being liquidated with the qualified withdrawals and subject to recapture could not exceed one-half of the full investment credit taken on the purchase price of the qualified vessel.

The income tax available for investment credit did not include the tax from recomputing prior-year investment credit, the tax from recomputing prior-year work incentive (WIN) credit, the additional tax for tax preferences, the Personal Holding Company tax, and the special capital gains tax on Small Business Corporations electing to be taxed through their stockholders. (Since these corporations were not eligible to claim the investment credit, their investment was allocated among the stockholders who then claimed the credit.) In addition, the tax available for credit was after reduction by foreign tax credit and the U.S. possessions tax credit, but before reduction by the work incentive (WIN) credit and the jobs credit. Under prior law, the investment credit could equal the income tax available for the credit, unless the available tax was in excess of \$25,000 plus 50 percent of the excess over \$25,000. The \$25,000 limitation was uniquely applied to members of controlled groups (as defined by Code section 1563) in that it was applied to the group as a whole and, thus, had to be apportioned among the component members of the group when separate tax returns were filed for each member.

The Revenue Act of 1978 provided that for taxable years ending after December 31, 1978, the 50-percent limitation be increased over a transistional period to 90 percent, to be phased in at 10 additional percentage points a year. Thus for taxable years ending in 1979 the percentage was 60 and for taxable years ending in 1980 the percentage was 70.

Under the Tax Reduction Act of 1975, for public utility companies that were adversely affected by increasing energy costs and whose total qualified investment was 75 percent or more "public utility property," the percentage limitation was increased from 50 percent to 100 percent. This increased limitation was to be reduced gradually to 50 percent over the 5-year period, 1977 through 1981, by 10 percent annual decrements. Thus, in 1978 the percentage limitation was to be 80 percent, and in 1979 the percentage limitation was to be 70 percent. However, the Revenue Act of 1978 permitted these

selected public utilities to apply whichever limitation entitled them to use the greater amount of investment credits—the alternative decreasing limitation under the 1975 Act or the general increasing limitation under the 1978 Act.

Tentative investment credit represented the earned credit before taking into account the statutory limitations based on the presence and size of income tax.

Certain limitations on the credit were applicable to special classes or kinds of corporations. Code section 46 limited the applicability of the credit for mutual savings banks, building and loan associations, and cooperative banks by reducing the qualified investment and \$25,000 tax liability limitation by 50 percent. In the case of regulated investment companies and real estate investment trusts, the qualified investment and \$25,000 tax liability limitation were reduced in the same proportion in which the organization's taxable income was reduced by dividends paid to stockholders. Similarly in the case of cooperatives, the qualified investment and \$25,000 tax liability limitation were reduced in the same proportion as that by which the organization's taxable income was reduced by patronage dividends and nonpatronage distributions. Section 48 reduced the tax and used property limitations for members of "controlled groups" so that the group as a whole was subject to the same dollar limitations as an individual corporation not part of a group. For this purpose, the controlled group was somewhat more broadly defined than it was for ordinary tax computation purposes.

Generally, the investment credit that could not be claimed due to the preceding limitations became the unused investment credit for the current taxable year and could be used to reduce the income tax liability in other years.

Other than for qualified progress expenditures (described below), credit was allowed for the first year that the property was placed in service. Property qualifying for the credit was defined as tangible personal property, tangible real property (except buildings and their structural components), elevators and escalators, and single-purpose agricultural and horticultural structures.

"Tangible personal property" comprised all property which was contained in or attached to a building, such as machinery or equipment. Certain types of property, even though physically located outside a building or accessory to a building, were also considered to be tangible personal property. Tangible personal property also included livestock other than horses, and certain motion picture and television film.

"Tangible real property" was property used as an integral part of manufacturing, production, or extraction; or, used in furnishing transportation, communication, electrical energy, gas, water or sewage disposal services; or, used as a research or bulk storage facility in connection with any of these activities.

"Single-purpose agricultural structures" were structures used to house particular types of livestock (including poultry) and the equipment necessary to raise and feed that livestock. "Single-purpose horticultural structures" were greenhouses used for the commercial production of plants.

Corporations could elect to claim advance credits for taxable years before qualified property was placed in service under the progress payment rules enacted under the Tax Reduction Act of 1975. The election was for "qualified progress expenditures," defined as investment in property with a normal construction period of at least 2 years and an expected useful life of at least 7 years, for which construction was not yet compoleted.

Effective with payments made after January 21, 1975, the qualified progress expenditures provision

was to be phased in over a 5-year period, i.e., taxable years which ended in 1975 through 1979. During this 5-year phase-in period, the percent of qualified progress expenditures included in investment qualified for credit was gradually increased 20 percent each year. Thus, 80 percent of the 1978 expenditures would be included for 1978; and finally, 100 percent of the 1979 expenditures would be included for 1979. In addition, the expenditures not included in investment qualified for credit for a given year, based on these percentage limitations, were nevertheless included in subsequent years through 1979. Increments of 20 percent of the expenditures would be included in investment qualified for credit for each subsequent year.

For the taxable year in which progress expenditure property was placed in service, investment qualified for credit was the full cost or basis of the property reduced by that portion of qualified progress expenditures on which credits were previously taken.

"Public utility property," which was generally eligible for the credit, was property used predominantly in the business of selling or furnishing: (1) electrical energy, water, or sewage disposal services; (2) gas through local distribution systems; (3) telephone services, and telegraph services by means of domestic telegraph operations; and (4) other communication services except international telegraph services. However, the rates for any of these services had to be established or approved by certain types of government regulatory bodies. When acquired by nonregulated companies, the type of communication property (or property used for communication purposes) normally used by regulated utilities was also included in public utility property subject to the credit.

Investment credit could not be claimed for "short-lived" property, and the eligibility of used property was limited in that the total cost recognized could not exceed \$100,000. The \$100,000 limitation represented a temporary increase for taxable years beginning in 1976 (under the Tax Reduction Act of 1975). Under prior law, the limitation was \$50,000. The Revenue Act of 1978 made the \$100,000 limitation permanent.

Also ineligible for the investment credit was: (1) property used for lodging, except for coin-operated machines in apartment buildings, (2) property used predominantly outside the United States, except for commercial communication satellites, submarine telephone cable used exclusively in communication links between the United States and foreign countries, and drilling equipment used in international or territorial waters; (3) property used by certain tax—exempt organizations; (4) property used by governmental units, or international organizations; (5) property consisting of horses, or of other livestock if sold and replaced by substantially identical animals during a relatively short specified period of time; (6) pollution control facilities, railroad rolling stock, coal mine safety equipment, on-the-job training and child care facilities, and expenditures for the rehabilitation of low-income rental housing, for which the special 5-year amortization was elected in lieu of ordinary depreciation; and (7) certain foreign-produced property (especially defined) that was stated under executive order of the President.

### Investment Credit Carryover

See "Investment Credit."

### Investment Qualified for Credit

See "Investment Credit."

### Investments in Government Obligations

This balance sheet asset item comprised (1) bonds or other obligations of a State or U.S. possession (including Puerto Rico), including obligations of political subdivisions and of the District of Columbia, and (2) U.S. obligations, including those of instrumentalities of the Federal Government. In those instances where a corporation reported only one total for investments in Government obligations and did not indicate whether the obligations represented those of the United States or of State and local Governments, the total was treated as investments in U.S. obligations.

### Jobs Credit (#)

The Revenue Act of 1978 substantially changed the new jobs credit (which was created by the Tax Reduction and Simplification Act of 1977). See the discussion of this credit under Changes in Law in Section 2. In table 1.14 the amounts shown for jobs credit claimed exceed the amounts shown for jobs credit limitation. This occurred because some taxpayers claimed the jobs credit without filing Form 5884 and consequently did not calculate the limitation on the credit. These figures, as well as all other figures in this report, are based on pre-audit information and therefore do not reflect any changes in tax liability resulting from examination of returns after filing.

### Land

Land, which was reported as a separate capital asset on the balance sheet, may be understated in this report because it could not always be identified. Some corporations may have included land as part of depreciable or depletable assets or included it in "other investments." Some corporations may have included land as part of depreciable assets; if so, the amount was statistically reclassified as land. If land had previously been certified as an emergency facility for the national defense, it could be amortized. If so, only the net land value (i.e., the value of land after the adjustment for amortization) was reported.

### LIFO Inventory Method under Code Section 472

Table 1.15 includes statistics on corporations which elected to account for their inventories using the last-in, first-out (LIFO) method authorized under Code section 472. Corporations electing to do so were required to attach Form 970, Application to Use LIFO Inventory Method, to their return. The Form 970 or equivalent statement must have been attached to the return form and such application had to be for the year at the close of which the LIFO method was first used. Additionally, an analysis of the inventory to which the method applied to must have been furnished in detail. Once this inventory method was adopted, permission was required from the local District Director of Internal Revenue to change to another method.

LIFO could be adopted for tax purposes only if it was also used in accounting for inventories in the corporation's books and, in general, the election to use it applied to the entire inventory. (The LIFO method could be adopted only if inventories were valued at cost.) However, there were situations under which it could be used in combination with other methods.

One of these situations allowed corporations operating more than one distinctly different type of business to use different methods for each business.

Thus, LIFO could be elected separately for each business. Moreover, corporations could further elect to apply LIFO only to the raw materials in their manufacturing or processing operation. This election could apply to all or only part of the raw materials inventoried. In a consolidated return LIFO could be separately elected for each group member.

The taxpayer generally indicated the method of inventory valuation in answer to the question in the Cost of Goods Sold Schedule (Schedule A) on the return; sometimes this was indicated in schedules attached to the return. (See the facsimile of the return form in section 6.)

The use of LIFO was based on the proposition that the most recently purchased or produced items in inventory were those that were sold first and that income was most clearly reflected by relating current costs to sales. Thus, in a period of rising prices, older less costly items in inventory were deemed unsold at the end of the year so that the cost of closing inventory was reduced. In turn, the smaller closing inventory resulted in a larger deduction for cost of goods sold and, consequently, a lower taxable income.

Under LIFO, goods and materials remaining on hand at the close of the year were treated, first, as those included in opening inventory to the extent thereof, and, second, as those added during the year. Items treated as having been in opening inventory were valued in order of acquisition except for the first LIFO year, when they were valued at average cost. Additions to inventory during the year were valued, at the corporation's option, on the basis of the most recent purchases, at an average cost for the year, in the order in which they were acquired, or by any other method that reflected income most clearly.

LIFO could be applied to each item in inventory, or it could be applied to the dollar value of pools of items set up along product or business activity lines. In order to determine whether or not closing inventory of a pool had increased over opening inventory, the change in dollar value was first converted to cost at the beginning of the first LIFO year. An increase in value was converted to currentyear cost for LIFO by applying to the base-year cost a ratio that related current-year cost to base-year cost. The result was added to the base-year cost and became the closing LIFO inventory. (Current-year cost was determined using the same optional rules described above to determine the cost of additions to inventory during a LIFO year.) A decrease in value was applied against the most recent prior-year additions to the pool (expressed in terms of base-year cost), working backward chronologically from the current year. Any of the additions that remained for these earlier years were reconverted to a LIFO basis by using the ratio that was in effect for each year. The result was added to the base-year cost and became the closing LTFO inventory.

In addition, corporations with retail trade operations could use LIFO in conjunction with the retail valuation method in establishing the value of their retail stock. But, when the retail method was used in combination with LIFO, an adjustment, similar in effect to that required for nonretail operations when "dollar value LIFO" was used, had to be made for changes in price level that occurred during the year. Thus, closing inventories valued at retail were first converted to the price level of opening inventory at the beginning of the first LIFO year by use of index numbers such as those issued by the Bureau of Labor Statistics. The current-year closing retail value was then compared with the value of the original inventory to determine if there had been an increase or a decrease during the current year. An increase was converted to current-year cost by taking account of markups and markdowns. A decrease was

applied against prior-year increases, adjusting each prior year for price level by reference to the appropriate index numbers for the year.

### Loans from Stockholders

This balance sheet liability item was regarded as long-term in duration and may have included loans from affiliated corporations as well as from other stock-bolders.

### Loans to Stockholders

This balance sheet asset item was regarded as longterm in duration and included loans to affiliated corporations as well as to other stockholders.

### Members of Controlled Groups

Members of controlled groups were those corporations which were related to one another generally through 80 percent or more common stock ownership and which could file separate tax returns, under special provisions of the Code.

These provisions also effectively covered the filing prerequisites for most consolidated returns since the stock ownership requirement used to define an affiliated group eligible to file a consolidated return was similar to the controlled group ownership requirements. In computing income tax, Code section 1561 limited the surtax exemption to one per group, whether or not the group was included in a consolidated return. (See "Consolidated Returns.")

The controlled group provisions applied when (1) a common parent corporation had 80 percent or more control of one or more chains of subsidiaries (parentsubsidiary group), or when (2) five or fewer persons (individuals, estates, or trusts), individually or in combination, had 80 percent or more control of each of two or more corporations, but where the sum of each person's "identical" ownership in the group totaled more than 50 percent (brother-sister group). "Identical" ownership was considered to be the lowest common percent of ownership of an individual owner in each of the corporations comprising the group. Thus, if a person had ownership in each corporation in a given group and the smallest percent ownership was, for example, 5 percent of corporation A, that person's identical ownership in the entire group was considered to be 5 percent. Combination groups were possible when a person or persons controlled two or more corporations, one of which was the parent of one or more subsidiary corporations.

Two or more related life insurance companies were required to be treated as a controlled group separate from any other corporation to which they may have been related. Domestic International Sales Corporations (DISC's) were by their nature members of controlled groups. However, control was defined in terms of 50 percent stock ownership.

Control was based on the total combined voting power or total value of all classes of outstanding shares. Certain stock was disregarded altogether and special constructive stock ownership rules applied depending on the type of controlled group involved. Certain corporations were not considered as members of controlled groups. Included in this category were franchised corporations, tax-exempt organizations, foreign corporations with income not effectively connected with a U.S. trade or business, and corporations which were members of the controlled group for less than one-half the days in their taxable year that preceded December 31.

### Mortgage and Real Estate Loans

Mortgage and real estate loans were, in general, the total amount which a corporation loaned on a long-term basis, accepting mortgages, deeds of trust, land contracts, or other liens on real estate as security.

Because the return form did not provide a separate place for reporting any reserve for uncollectible mortgage and real estate loan accounts, such reserves may have been included in the "Allowance for Bad Debts," shown in this report as an adjustment to "Notes and Accounts Receivable." If a separate reserve was indicated in supporting schedules, statistics for it were, therefore, added to the "Allowance for Bad Debts."

### Mortgages, Notes, and Bonds Payable

These liabilities were separated on the balance sheet according to the length of time to maturity of the obligations. The length of time to maturity was based on the date of the balance sheet rather than on the date of issue of the obligations. Accordingly, long-term obligations, maturing within the coming year were included together with short-term obligations in the statistics for mortgages, notes, and bonds payable in less than one year.

Deposits and withdrawable shares may have been reported in mortgages, notes, and bonds payable by banks and savings institutions. When identified, such amounts were transferred to "Other Current Liabilities."

### Net Capital Gains (Net long-term capital gain reduced by net short-term capital loss) (Net short-term capital gain reduced by net long-term capital loss) (#)

Net capital gains represented the excess of gains over losses from the sales or exchanges of capital assets subject to the limitations described below. Gains and losses were short-term if the asset was held for 9 months or less (12 months for taxable years beginning after December 31, 1977) or long-term if the asset was held for more than 9 months (12 months for taxable years beginning after December 31, 1977).

Net short-term gains (reduced by net long-term losses) were taxed as ordinary income. However, net long-term gains (reduced by net short-term losses) were taxed at a rate of 30 percent for taxable yars ending before December 31, 1978. The Revenue Act of 1978 reduced the capital gains tax rate to 28 for taxable years ending after December 31, 1978. (See the discussion under Changes in Law in section 2.)

Excess net losses could be carried back as short-term losses to be applied against the net capital gains of the 3 preceding years; any losses remaining after carryback were carried over the 5 succeeding years. Use of the carryback for excess net losses was limited; it was not allowed to increase or cause a deductible "net operating loss" for prior years and was not allowed for foreign expropriation capital losses (although a special carryover period of 10 years for such losses was allowed instead) or for capital losses of Small Business Corporations electing to be taxed through their stockholders. If the unused capital loss carryover was not eliminated within the prescribed span of years, it could not be taken.

In general, "capital assets" for tax purposes meant property regarded or treated as an investment, such as stocks and bonds. Code section 1221 defined the capital assets (or transactions) to which special treatment applied as all property held by the corporation except:

 stock in trade, or property of a kind includable in inventories;

- (2) property held for sale to customers in the ordinary course of business;
- (3) notes and accounts receivable acquired in the ordinary course of business;
- (4) certain short-term Government obligations sold at a discount;
- (5) depreciable property used in the trade or business;
- (6) real property used in the trade or business;
- (7) certain copyrights, literary, musical, or artistic compositions or similar properties.

Net gains from dispositions of some of the property types excluded from the definition of capital assets under Code section 1221 could receive capital gain treatment under special conditions set forth in other sections, while net gains from some of the property types included under the definition could be denied capital gain treatment under still other sections. The latter are referred to under the

heading, "Net Gain (or Loss), Noncapital Assets."

Property used in trade or business, excluded from the tax definition of capital assets, received special treatment under Code section 1231. Gains and losses from sales or other dispositions of this property had to be aggregated first. If the overall result was a net gain, it was included in the computation of net long-term capital gain or loss. If the overall result was a net loss, it was included in the computation of net gain or loss from sales of property other than capital assets. Thus, a net gain under section 1231 could receive the more beneficial treatment of a long-term capital gain taxable at the alternative tax rate, while a net loss under section 1231 could receive the more beneficial treatment as an ordinary loss fully deductible against all types of income and not just against capital gain income.

The types of property (or transactions) to which

Code section 1231 applied were:

(1) real and depreciable property used in the trade or business, held for more than 9 months (12 months for taxable years beginning after December 31, 1977), and not includable in inventory or not held for sale in the ordinary course of business;

(2) timber cut by the taxpayer during the year, if owned, or held under contract to cut, for more than 9 months (12 months for taxable years beginning after December 31, 1977) and if an election was made under Code section 631 to treat the cutting as a sale or exchange of property used in trade or business (the holding period was measured up to the time of

cutting);

(3) domestic iron ore, timber, or coal, held for more than 9 months (12 months for taxable years beginning after December 31, 1977), if disposed of under a royalty contract whereby the owner retained an economic interest in the property, so that under Code section 631, the net gain or loss on the royalty income was treated as a net gain or loss on a sale or exchange of property used in trade or business;

(4) unharvested crops disposed of with the land on which they were growing and used in the business of farming if the land was held for more than 9 months (12 months for taxable years beginning after December

31, 1977); and

(5) livestock (including fur-bearing animals such as chinchillas, minks, and foxes), except poultry, held for drafting, breeding, dairying, or sporting purposes, and, except for cattle and horses, acquired after 1969, held for 12 months or more. The holding period for cattle and horses acquired after 1969 was 24 months or more.

The amounts of gain eligible for capital gains treatment under Code section 1231 was reduced in the case of certain real and depreciable property by sections 1245, 1250, 1251, 1252, and 1254, and in the case of certain mining property, by section 617.

Code section 1245 provided that eligible gain for most depreciable property, except certain kinds of real property, be based on the amount of deprecia-tion allowed on it prior to 1962. Section 1250 provided that eligible gain for certain depreciable realty be based on a percentage of the excess of accelerated depreciation over straight-line depreciation allowed prior to 1963 and on the length of time the property was held. However, with certain exceptions for sales of housing, no gain based on excess depreciation taken after 1969 was eligible for capital gains treatment.

Section 1251 further limited the eligible gain for certain types of real or depreciable property to the amount in excess of farm net losses accumulated after 1969 or, in the case of farmland, to an amount in excess of certain agricultural deductions accumulated during the most recent 5-year period. Section 1252 went further, by then limiting the gain treatment of farmland depending on the length of time the property was held. Section 1254 limited the gain treatment on sales of residential real property and on the disposal or sale of productive oil and gas wells.

Section 617 limited eligible gain on certain mining property to an amount in excess of the sum of current- and recent-prior year deductions for exploration and development expenditures.

None of these Code provisions had any effect on the treatment under Code section 1231 of losses resulting from the disposition of such property. For a description of the property to which sections 1245, 1250, 1251, 1252, 1254, and 617 applied, see the explanation of "Net Gain (or Loss), Noncapital Assets."

Net gains and certain net losses under Code section 1231 also resulted from "involuntary conversions," not only of the property types or transactions otherwise covered by section 1231, but also of the capital assets defined in secton 1221, if they were held for more than 6 months. Gain or loss from involuntary conversions such as by condemnation were included in the regular consolidation of section 1231 gains and losses previously described. However, a separate netting of gains and losses was required for involuntary conversions by theft, or from fire, storm, shipwreck or other casualty, whether insured or uninsured. If the result was a net loss, it was treated as a fully deductible loss (without regard to other section 1231 transactions) and was excluded from the capital gain statistics. If, on the other hand, the result was a net gain, then it was consolidated with other gains and losses under section 1231. See the discussions of "Net Gain (or Loss), Noncapital Assets" and "Other Deductions."

See also, "Additional Tax for Tax Preferences."

### Net Gain (or Loss), Noncapital Assets (#)

"noncapital assets" In general, related property of a business nature. The computation of net gain or loss, noncapital assets, resulted mostly from the sale or exchange of: (1) certain depreciable, depletable, and real property (described below); (2) notes and accounts receivable acquired in the ordinary course of business for services rendered or from the sale of property includable in inventory, or ordinarily held for sale; (3) certain copyrights, literary, musical, or artistic compositions or similar properties; (4) securities by dealers; (5) securities, including Government obligations, and other evidence of indebtedness, such as convertible debentures, by banking, savings, and certain other financial institutions; (6) certain patents, inventions or designs, secret formulas or processes, and similar property rights by domestic corporations to their more-than-50-percent owned foreign subsidiaries; and qualified export assets by Domestic International Sales Corporations (DISC's). Also included in the computation were amounts resulting from certain

"involuntary conversions" including net losses from casualty and theft, and amounts resulting from certain sales, exchanges, or redemptions of Controlled Foreign Corporation stock (see "Dividends Received from Foreign Corporations").

With respect to the statistics for net gain or loss, noncapital assets, an assumption was made in the case of sales of stocks and commodities by stock and commodity dealers; and sales of real estate by real estate subdividers, developers, and operative builders. If these transactions were included in gross receipts and cost of goods sold on the tax return, instead of in net gain or loss from noncapital assets, the resulting profit or loss from the transactions (representing the difference between the receipts and the cost of sales) was transferred to the statistics for net gain or loss, noncapital assets, but only if the cost of sales was 50 percent or more of the receipts (if less than 50 percent, the receipts were regarded as commission income). The tax return data for receipts and cost of sales were accordingly adjusted for the statistics.

Because of a processing error involving a few 1979 returns in the commodity contracts brokers and dealers; security and commodity exchanges; and allied services minor industry group, business receipts are overstated by \$823,041,348, because the adjustment described above was not performed. Net loss, noncapital assets, is overstated by \$806,479,256. Net noncapital assets, is understated \$16,562,092. While "Total receipts" and "Total deductions" are similarly misstated, "Total Receipts less Total Deductions" is unchanged.

As explained under the definition of "Net Capital Gains," a net gain from dispositions of (or certain transactions involving) specified types of business assets that were considered noncapital assets based on Code section 1221 could receive capital gains treatment under section 1231. Gains and losses from these dispositions or transactions first had to be aggregated. If the overall result was a net gain, it was included in the computation of net long-term capital gain, but if the overall result was a net loss, it was included in the computation of net gain or loss, noncapital assets. The special treatment in this computation of gains and losses resulting from involuntary conversions, due mostly to casualty and theft, is described under "Net Capital Gains." Form 4797, Supplemental Schedule of Gains and Losses, called for net losses from casualty and theft to be included in the computation of "net gain or loss, noncapital assets" (although some corporations reported them in "other deductions").

The amount of gains (but not losses) on dispositions of property includable in the computation of net gain or loss under Code section 1231, was limited as a result of sections 1245, 1250, 1251, 1252, 1254 (described below), and 617. To the extent the amount eligible for capital gains treatment was thereby reduced, the amount included in the statistics for net gain or loss, noncapital assets, was increased.

Code sections 1245 and 1250 applied to certain depreciable property. Sections 1251 and 1252 prescribed additional rules for much of this same property if it was used in the business of farming, as well as for certain other types of property used in farming and covered under section 1231. Section 617 applied to certain depletable property.

### Code sections 1245 and 1250:

The depreciable property to which Code section 1245 applied was: (1) personal property other than livestock, whether tangible (such as machinery and equipment) or intangible (such as patents and copyrights); and (2) other tangible property including certain realty other than buildings and their structural components, if it was an integral part of specified business activities, or which constituted research or storage facilities used in connection with such activities. The business activities qualifying were manufacturing, production, or the providing of transportation, communications, electrical energy, gas, water, or sewage disposal services.

Gain from the sale of residential rental property that was equal to the excess of accelerated depreciation over straight-line depreciation was

recaptured as ordinary income.

The depreciable property to which Code section 1250 applied was real property not already covered by section 1245. In general, this property consisted of buildings and their structural components, in the case of tangible property; or leaseholds of land, in the case of intangible property.

The amount of gain on dispositions of depreciable property under Code sections 1245 and 1250, treated as ordinary income and included in the statistics for net gain or loss, noncapital assets, generally depended upon the amount of depreciation claimed on the asset after a certain date prior to its disposition, although other factors were also considered in the case of section 1250 dispositions.

Under Code section 1245, the amount of gain treated as ordinary income was based on the depreciation (or amortization in the case of defense "emergency facilities") allowed or allowable after 1961 (after 1963 for elevators and escalators and after 1969 for livestock (including fur-bearing animals such as chinchillas, minks, and foxes)). This "depreciation recapture" applied to dispositions of property made during taxable years beginning after 1962 (after 1963 for elevators and escalators and after 1969 for livestock).

Under Code section 1250, the amount of gain treated as ordinary income was based, in general, on the excess of accelerated over straight-line depreciation allowed or allowable after 1963. However, this "depreciation recapture" was further qualified in the case of depreciation taken during 1963-69 so that if the property was held for more than 20 months, the "recapture" was further reduced to a proportion of this difference until, when the property was held for 10 years, the "recapture" as ordinary gain was not applicable at all. For depreciation taken after 1969, these qualifications were rescinded (with certain exceptions for residential rental housing, housing rehabilitation expenditures, and Governmentsubsidized housing), so that the entire amount of post-1969 excess depreciation was "recaptured" as ordinary income.

### Code sections 1251 and 1252:

Under Code section 1251, net gain or loss from noncapital assets included ordinary gains from the sale or other disposition of certain types of farm business property which would otherwise have been eligible for long-term capital gain treatment under section 1231. Dispositions already regarded as ordinary gain or loss using section 1250 rules were excluded.

Amounts treated as ordinary gain were based on farm net losses accumulated after 1969. These net losses were before consideration of the gain or loss under Code section 1231 and, over the years, were first offset against any farm net income. The resulting accumulated loss was then applied against the gain on farm property. If the gain exceeded the accumulated loss, it was treated as ordinary gain to the extent of the loss and only the excess gain was eligible for capital gains treatment. If the reverse was the case, the gain was similarly treated and the excess loss was carried over for use in connection with

future gains. For electing Small Business Corporations, this recapture of farm losses was less restrictive and was applicable only if farm net loss exceeded \$25,000, nonfarm net income exceeded \$50,000, and none of the stockholders had a farm net loss of their own. Section 1251 was not applicable if farming operations were accounted for on an accrual basis, inventories used, and deductible amounts capitalized and recovered over the years through depreciation, even though the law permitted expensing of the full amount currently on an elective basis.

Code section 1231 property subjected to these recapture rules included depreciable personal property; livestock (including fur-bearing animals such as chinchillas, minks, and foxes), except poultry; un-harvested crops sold with the land on which they were growing; and land. For land, there was a limitation under section 1251 on the amount of gain treated as ordinary income: the amount recaptured could not exceed accumulated deductions for soil and water conservation and land clearance expenditures in the current and 4 preceding taxable years. However, there was an additional recapture for land, under section 1252. This recapture was based on a declining annual percentage of total post-1969 deductions for these same expenditures. The percentage was reduced to zero when land was held for 10 years or more, at which time the additional recapture did not apply.

### Code section 1254:

Code section 1254 required recapture of amounts deducted for intangible drilling expenses on productive wells to the extent that those amounts deducted exceeded the amounts which were allowable had the intangible drilling expenses been capitalized and amortized over the useful life of the well. This was in addition to the requirement that the gain on the sale of oil and gas property be recognized as ordinary income to the extent of depreciation of tangible personal property.

### Code section 617:

Under Code section 617, corporations engaged in domestic mining operations that elected to claim unlimited deductions for exploration and development expenses (except for oil and gas) had to "repay" their post-1969 deductions when the mine reached the producing stage or when it was sold. If the mine was sold, the profit was treated as an ordinary net gain from a noncapital asset to the extent that the gain was equal to or less than any post-1969 deductions not already "recaptured" prior to the sale. Such gains are reflected in the statistics for net gain (or loss), noncapital assets. Any net gain in excess of the deductions was a net gain under section 1231, and eligible for capital gains treatment.

### Net Income (or Deficit) (#)

This is the difference between gross taxable receipts and the ordinary and necessary business deductions allowed by the Code, and reflects not only actual receipts but "constructive" receipts (i.e., certain income from Controlled Foreign Corporations and foreign dividend income resulting from foreign taxes deemed paid) as well. Interest from State and local government obligations was excluded from these

Because certain statutory special deductions from net income were allowed most corporations in computing their income subject to tax, the statistics for net income are generally larger than the amounts shown for "Income subject to tax." Included in the net income statistics are amounts for Small Business Corporations (only certain long-term capital gains were taxable to these corporations). Also, the net

income statistics include amounts for Domestic International Sales Corporations (DISC's); these corporations were not taxable.

For mutual insurance companies other than life or marine and other than certain fire or flood insurance companies, the net income (or deficit) in this report is the sum of the net investment income or loss, the statutory underwriting income or loss, and the sub-tractions from the Protection Against Loss (PAL) account before reduction by the statutory special deductions allowed corporations in general. Consequently, net income (or deficit) reflects not only the ordinary business deductions, but the statutory deductions from underwriting income allowed only to these mutual insurance companies. Net income (or deficit) also reflects the additions (if any) to taxable income of amounts in the PAL account previously deferred from taxation. Further, for some small mutual insurance companies electing to report under Code section 821(c), net income was net investment income only. (Electing companies were not required to report underwriting income.) The section 821(c) provisions were applicable only to companies with income from investments (other than capital gains), with premiums of less than \$500,000, and with no reserve in the PAL account.

For life insurance companies, the net income (or deficit) used for statistical purposes comprised the gain or loss from operations adjusted by adding back the dividends received and the operations loss deductions. Gain or loss from operations (which included both underwriting and investment income) represented gross taxable receipts reduced by ordinary and necessary business deductions and by additions to required reserves, certain other statutory deductions pertinent only to these companies, and by the dividends received and operations loss deductions.

### Net Long-Term Capital Gain Taxed at Alternative Rate

This was the part of the tax base used for the tax computation for those returns using the alternative tax rate. The alternative method, allowed under Code section 1201, was used if it provided a lower tax liability than did the use of the normal tax and surtax rates on total taxable income. See the discussions of "Income Subject to Tax" and "Income Tax."

Income subject to tax for returns with alternative tax was the sum of (1) net long-term capital gain (reduced by net short-term capital loss), and (2) income taxed at regular rates (the balance of taxable income).

For most corporations, use of the alternative tax did not affect the amount shown as "Income Subject to Tax." However, when net long-term capital gain (reduced by net short-term capital loss) was greater than taxable income (net income minus statutory special deductions) but the alternative rate applied to the capital gains was less than the regular rates applied to taxable income, the capital gains, rather than taxable income, became the tax base and was used for the "Income Subject to Tax" statistics. The Revenue Act of 1978 reduced the alternative rate from 30 to 28 percent for taxable years ending after December 31, 1978. See the discussion under Changes in Law in section 2.

### Net Worth (#)

Net worth represented the stockholders' equity in the corporation (total assets minus the claims of creditors). In the statistics, net worth comprises the net sum of the following items:

- (1) capital stock;
- (2) paid-in or capital surplus;
- (3) retained earnings, appropriated;(4) retained earnings, unappropriated; and
- (5) less: cost of treasury stock.

Each of these items is explained under its own heading in this section. Tables 1.2, 1.3, 1.4, 1.5, 2.2, 2.3, 2.4, and 2.5 show these items separately; tables 1.1, 1.6, 1.7, 2.1, 2.6 and 2.7 combine these items and show them under the statistics for net worth.

### Noncalendar Year Returns (#)

Returns filed for a 12-month accounting period ending other than in December were included in this classification. Figure C in section 1 shows the percentage of returns filed for each of the accounting periods covered in this report.

### Notes and Accounts Receivable

Notes and accounts receivable were, in general, the gross amounts arising from business sales or services to customers on credit during the ordinary course of trade or business which would normally be converted to cash within 1 year. Current nontrade receivables were generally included in "Other Current Assets."

The balance sheets on most corporation income tax forms called for the reporting of both "gross" receivables and the "allowance for bad debts." However, some corporations reported only the net amount. In the case of insurance companies filing balance sheets in the form required under State law, only the net amount was reported.

Loans and mortgages may have been reported in notes and accounts receivable by savings and loan associations. When identified, such mortgage loans were transferred to "Mortgage and Real Estate Loans."

The "Allowance for Bad Debts," shown as an adjustment, may also include the reserves for the separate account "Mortgage and Real Estate Loans." As a result, it was possible for the "Allowance for Bad Debts" to exceed the amount of notes and accounts receivable.

In those tables where the item "Notes and Accounts Receivable, Net" appears, the amount shown includes a deduction of "Allowance for Bad Debts."

### Number of Returns

Returns of inactive corporations were excluded from the statistics. (See "Returns of Inactive Corporations.") The number of Form 1120-DISC and Form 1120S returns filed, respectively, by Domestic International Sales Corporations and Small Business Corporations for which an election was made to be taxed through stockholders are included in each total number (except for those tables which specifically exclude these returns) and are also shown separately in some of the tables.

See also "Consolidated Returns" and "Returns of Active Corporations."

### Number of Subsidiary Corporations

This was the number of subsidiary corporations of the parent corporation included in a consolidated return. It excluded subsidiaries identified as Domestic International Sales Corporations or as subsidiaries of subsidiaries. See also "Consolidated Returns."

### Other Assets

Other assets comprised, in general, noncurrent assets which were not allocable to a specific account on the balance sheet, and certain accounts for which no distinction could be made between current and non-current status.

Includable were such items as deferred charges reported as noncurrent by the corporations, interest discounts, guaranty deposits, and intangible assets not subject to amortization. Other assets of banks included property held in trust if included in the banks' assets. Other assets of life insurance companies included the market value of real estate, and that portion of stock and bond holdings in excess of book value. For Domestic International Sales Corporation (DISC's), this item also included "nonqualified assets" (i.e., assets that were not export-related or that failed to meet the requirements indicated for "qualified export assets" in Code section 993).

### Other Capital Assets Less Reserves

This item consisted of depletable assets less accumulated depletion, land and intangible assets less accumulated amortization. Each is described separately under its own heading in this section.

### Other Current Assets

Assets not allocable to a specific current account in the return form balance sheet, and assets specifically reported as short-term by the corporation, as well as marketable securities other than Government obligations, comprised this account.

Includable were prepaid expenses, nontrade receivables, coupons and dividends receivable, claims and judgments, and similar items. For construction corporations, amounts reported as current for contract work in progress in excess of billings were includable.

Also includable in other current assets were amounts reported as inventories on nonconsolidated returns of holding and other investment companies (except operating holding companies); security and commodity brokers, dealers, and exchanges; and real estate subdividers, developers, and operative builders.

### Other Current Liabilities

Other current liabilities included, for the most part, certain amounts due and payable within the coming year. The account comprised accrued expenses, as well as current payables not arising from the purchase of goods and services and not evidenced by bonds, notes, or mortgages. Examples of other current liabilities were taxes accrued or payable, accrued employee accounts such as for payrolls and contributions to benefit plans, dividends payable, overdrafts, accrued interest or rent, and deposits and withdrawable shares of banking and savings institutions.

For construction corporations, amounts of advances of deposits on uncompleted contracts or jobs in progress were included in this item, if reported as current.

### Other Deductions (#)

Other deductions comprised (1) business expenses which were not allocable to a specific deduction item on the return form, or which were not included elsewhere on the return form, and (2) certain amounts which were given special treatment in the course of statistical processing.

The first category included such items as administrative, general, and selling expenses; bonuses and commissions; delivery, freight, and shipping expenses; sales discounts; travel and entertainment expenses; utility expenses not reported as part of the cost of goods sold; and similar items. Included in this category are any amounts deducted for the removal of architectural and transportational barriers to the handicapped and elderly under Code section 190.

The second category included salaries and wages not reported as a cost of sales and operations and not reported as a part of another deduction item; amortization of bond premiums, loan and mortgage costs, and other financial items reported as amortization rather than as part of other deductions; unrealized profit on current-year installment sales; reported amounts of negative income; and certain "involuntary conversions" (described below). Also included were itemized business deductions and other deductions unique to Domestic International Sales Corporations (DISC's), life and most mutual insurance companies. In the case of DISC's, the statistics include deductions such as those for market studies, sales commissions, and freight and other expenses (whether or not they were considered export promotion expenses).

considered export promotion expenses).

The statistics for other deductions may include losses resulting from involuntary conversions by theft, or from fire, storm, shipwreck, or other casualty, if these losses were reported in the taxpayer's own schedule for other deductions. For the statistics, no attempt was made to transfer the data to the ordinary gains or losses computation. Losses from involuntary conversions which were reported as ordinary losses derived from Form 4797, Supplemental Schedule of Gains and Losses, were included in the estimates for "Net Gain (or Loss), Noncapital Assets." See also the discussion under "Net Capital Gains" in this section.

### Other Interest

Included in this item were amounts received on loans, notes, mortgages, bonds, bank deposits, and corporate bonds less amortizable bond premiums. For installment sales, interest received included amounts stated in the contract and certain unstated amounts of interest, as provided in Code section 483.

For Domestic International Sales Corporations (DISC's), this item included "Interest on Producer's Loans." See the explanation of "Domestic International Sales Corporation Returns" in this section.

### Other Investments

This category generally included long-term non-Government investments and certain investments for which no distinction could be made as to their current or long-term nature. Non-Government investments generally not held for conversion to another form within the coming year included stocks, bonds, loans on notes or bonds, loans to subsidiaries, and other types of financial securities. Also included in this category were investments unique to Domestic International Sales Corporations (DISC's), such as investments in related foreign export corporations, Export-Import Bank obligations, and producer's loans.

Real estate not reported as a fixed asset could also be included. In certain instances, land and buildings owned by real estate operators (except lessors of real property other than buildings), and real holdings of insurance carriers (other than their home office and branch office buildings and equipment), were reported as "other investments."

In one respect the statistics may be somewhat overstated. Treasury stock held for resale or for future distribution may have been reported as an asset on some tax returns and, if not clearly identified as Treasury stock, would have been included in the statistics for "Other Investments." When these amounts could be identified, they were transferred to the liability side of the balance sheet statistics under "Cost of Treasury Stock."

### Other Investments and Loans

This item consisted of loans to stockholders, mortgage and real estate loans, and other investments. Each is described separately under its own heading in this section.

### Other Liabilities

Other liabilities were obligations which were not allocable to a specific account on the balance sheet and which were either noncurrent accounts, in general not due within 1 year, or accounts which could not be identified as either current or long-term.

Examples of other liabilities were deferred or unearned income not reported as part of a current account, provisions for future taxes based on the effects of either accelerated depreciation or possible income tax adjustments such as for the investment credit, and principal amounts of employee and similar funds.

### Other Receipts (#)

Other receipts included amounts not elsewhere reported on the return form, such as: profits from sales of commodities other than the principal commodity in which the corporation dealt; income from minor operations; cash discounts; income from claims, license rights, judgments, and joint ventures; net amount earned under operating agreements; profit from commissaries; profit on prior-years' collections (installment basis); profit on the purchase of a corporation's own bonds; recoveries of losses and bad debts previously claimed for tax purposes; refunds for the cancellation of contracts; and income from sales of scrap, salvage, or waste. Also regarded as other receipts were certain dividends received, such as from Federal Reserve and Federal Home Loan Banks, and from the following special classes of corporations: corporations deriving a large percent of their gross income from sources within a U.S. possession; and tax-exempt charitable, educational, religious, scientific and literary organizations, and mutual and cooperative societies including farmers' cooperatives.

For Domestic International Sales Corporations (DISC's), other receipts comprised all "nonqualified" gross receipts reported on the return except nonqualified dividends. In addition, in the case of DISC's acting as commission agents for someone else, only the commissions earned and not the underlying gross receipts on which the commissions were earned were included in the statistics. Nonqualified gross receipts thus took into account: (1) sales of goods and services for ultimate use or consumption in the United States; (2) exports subsidized by the U.S. Government; (3) certain direct or indirect sales or leases for use by the U.S. Government; and (4) sales to other DISC's in the same controlled group of corporations. (See also "Business Receipts.")

### Overpayments Claimed as a Credit

This was the amount of overpayment the corporation specifically requested to be credited to the current year's estimated tax, in lieu of requesting a refund in the prior year. The credit is reflected in the amount shown as estimated tax payments.

### Paid-In or Capital Surplus

This balance sheet item comprised additions to the corporation's capital from sources other than earnings. These sources included amounts of surplus occasioned by donation, appreciation of assets,

receipts from the sale of capital stock in excess of stated value, stock redemptions or conversions, and similar transactions. The amounts shown are after deducting any negative amounts.

### Part-Year Returns (#)

Part-year returns were those filed for accounting periods of less than 12 months. Such returns were filed as a result of business liquidations, reorganizations, mergers, and changes to new accounting periods. Figure C in section 1 shows the percentage of returns filed for each of the accounting periods covered in this report. Data from part-year returns are included in the statistics.

### Payments With Applications for Extension of Filing Time (Forms 7004 and 7005)

These statistics were derived from the income tax returns rather than from the application for extension of time to file, Form 7004, and the application for additional extension of time to file, Form 7005, or their equivalents. Corporations which filed Form 7004 on time and paid the required amount of tax liability (tentatively determined) were granted an automatic extension of 3 months in which to file returns. A second extension (requested on Form 7005) of 3 months could be granted under certain conditions.

Requesting the extension of time to file the return did not postpone the payment of tax. When an extension was requested on Form 7004, at least half of the unpaid balance of the tax liability tentatively determined (taking into account any credits against tax, as well as any estimated tax payments) was due. If the option of paying the tentatively determined tax liability on an installment basis (with the balance due on or before 3 months after the regular filing date) was not used, the entire amount was due with the application. If a second extension of time to file was applied for, the balance of any unpaid tax liability was due at the time of the application.

The statistics may be slightly understated because of taxpayer reporting variations and because of the inability to identify the total amount from the tax returns.

### Pension, Profit-Sharing, Stock Bonus, and Annuity Plans

Contributions made by employers to these plans were deductible under Code section 404. The Code imposed limitations on the amounts deductible for the taxable year and provided a carryover feature for certain amounts paid in excess of these limitations. Deductions were also allowed for employer contributions made to benefit plans established for certain U.S. citizens employed for foreign subsidiaries and branches of domestic corporations. The statistics for this item include such amounts identified in the cost of sales and operations schedules.

The Employee Retirement Income Security Act of 1974 (ERISA), revised the requirements relating to the participating, vesting, and funding of private pension and employee benefit plans and to the deductibility of employer contributions to these plans. New rules under ERISA were effective at varying times, but generally applied to plan years beginning after September 2, 1974. Under ERISA, employee benefit plans generally had to meet certain compulsory standards before the related trusts set up by the employer to administer them could be exempted from income taxation and before employers could deduct their contributions to these trusts.

There were limitations on the deductions claimed by employers for certain of their contributions to qualified pension plans. For example, regular corpo-

rate plans based on a combination of the earnings of the individual employee and the aggregate compensation paid by the employer were subject to limita-Limitations were also prescribed for deductible contributions to defined contribution plans (i.e., plans which provided for an individual account for each participant employee and for benefits based solely on the amount contributed to the participant's account, and any income and expenses, gains and losses, and forfeitures of accounts of other participants which could be allocated to such participant's account).

Contributions deductible for a given year were limited. However, limitations were not the same for employer contributions to defined pension plans as they were for profit-sharing plans or stock bonus trusts. For defined pension plans, the limitation was an amount equal to the greater of the minimum funding requirements or a maximum annual deduction. The maximum annual deduction, which formerly included normal costs plus 10 percent of past service costs, was changed to include normal costs plus amounts needed to amortize past service costs in 10 equal annual payments (including interest and principal). The maximum annual deduction limitation applied unless it was less than the amount needed to meet the minimum funding requirements. If this was the case, the amount needed to satisfy the minimum funding requirements took precedence and was deducted in full, so that, in effect, this amount became the maximum annual deduction.

For profit-sharing plans or stock bonus trusts, the amount deducted in a given year could not exceed 15 percent of the aggregate compensation paid by the employer in that year. For combination profit-sharing and pension plans, the limitation was 25 percent of the aggregate compensation paid by the employer in the given year.

Employer contributions in excess of the limitations were carried over to future years, in order of time, until they were fully deducted. The amount carried over, when combined with the current year's allowable amount, could not exceed either the maximum annual deduction, minimum funding requirements, or 25 percent of the aggregate compensation paid by the employer. The total amount (i.e., the current deduction plus the carryover amount) deductible in a carryover year could not exceed 25 percent in the case of a combination profit-sharing and pension plan. For profit-sharing plans alone, the limit was also 25 percent for carryover years.

Excluded were deductions claimed for employer contributions to pension plans and certain other deferred compensation plans within the scope of Code section 404.

### Personal Holding Company Tax

In addition to being subject to regular income tax and additional tax for tax preferences, corporations classified as Personal Holding Companies were subject to another tax equal to 70 percent of their "undistributed Personal Holding Company income."

Briefly, the term Personal Holding Company was applied to certain closely-held corporations whose income was from passive sources (generally investments and personal service contracts) rather than from the actual active conduct of a trade or business. The 70 percent tax was imposed on the taxable income (especially defined) from passive sources reduced by amounts distributed to owners.

Since most Personal Holding Companies distributed all of their Personal Holding Company income, only a small number were actually subject to the tax. In addition, the tax is slightly understated because the Personal Holding Company tax was not always reported separately from the regular income tax.

The tax appears in the statistics for industries other than "Holding and other investment companies." This is because a Personal Holding company could be a subsidiary included in a consolidated return classified in some other industry.

### Provision for Federal Income Tax

In general, this was the net amount of Federal income tax accrued, or the provision for such tax, for the taxable year as reported in corporations' books of account and in tax return schedules reconciling book and tax profits (see Schedule M-1, "Reconciliation of income per books with income per return," on the Form 1120 return facsimile in section 6 of this report), or in the case of most insurance companies, from the annual statements filed with the returns.

When corporations identified the amount of Federal income tax which was current and the amount which was deferred, only the amount reported as current was used for the statistics. Deferred Federal income tax as shown on the books of account represented the tax consequence resulting from differences between book and tax accounting in the recognition of various items of income and expenses. (See "Book Net Income (or Deficit).")

Corporations occasionally reported foreign and State taxes together with Federal taxes and the components were not separately identified. The resulting effect on the statistics was to overstate the provision for Federal income tax. This had no effect, of course, on the after-tax profit amount shown in the statistics as "Book Net Income (or Deficit)."

### Refunds of Estimated Tax Payments (#)

A corporation which had determined that it had overpaid its estimated tax could have filed for a quick refund or adjustment of the overpayment even before it had filed its return. To have done so, the estimated tax overpayment had to be at least \$500 and be at least 10 percent of the expected "final" income tax liability reported on the tax return.

The application for refund had to be made within 2-1/2 months after the close of the taxable year and before the corporation had filed its income tax return. If the refund (or credit against another tax owed, in lieu of a refund) was subsequently determined to be excessive, the tax on the excess included an amount determined at a rate of 90 percent of the adjusted prime rate (as determined under section 6621) per year of the excess.

### Rent Paid on Business Property

This deduction consisted of rents paid for the use of land or structures, and rents paid for leased roads, rolling stock, and work equipment for railroad companies. Identifiable amounts of taxes paid and other expenses of lessees in connection with rent paid were included in their respective deduction headings.

### Rents

These were the gross amounts received for the use or occupancy of property. Expenses related to rental property, such as depreciation, repairs, interest paid, and taxes paid, were not deducted directly from the rental income, but were reported as business deductions from total receipts. The rental income of manufacturing, public utility, and service corporations, which frequently leased rather than sold their products, was included in the "Business Receipts" rather than in rents.

### Repairs

Repairs reported as an ordinary and necessary business expense were the costs of maintenance and incidental repairs and could include the cost of labor, supplies and other items which did not add to the value or appreciably prolong the life of the property. Expenditures for new buildings, machinery or equipment, or for permanent improvements which increased the cost or basis of the property were not deductible currently and were charged to capital expenditures, which were generally depreciable.

For taxpayers using the Class Life Asset Depreciation Range (CLADR) system (see Statistics of Income-1976, Corporation Income Tax Returns), a relatively few elected an alternative method of computing the deduction for repairs. This method was available when ambiguity existed as to whether expenditures for repairs, maintenance, rehabilitation, or improvement of depreciable property could be deducted in the year paid or incurred, or had to be capitalized and depreciated over the useful life of the property.

Under the rules prescribed, all qualifying expenditures within a given asset guideline class were treated as currently deductible repairs provided they did not exceed the "repair allowance." The repair allowance for an asset guideline class was based on the percentage prescribed for that class applied to the "average" cost or unadjusted basis of "repair allowance property" in that class. Amounts in excess of the percentage had to be capitalized and recovered as depreciation.

### Retained Earnings, Appropriated

Earnings set aside for specific purposes and not available for distribution to stockholders were included under this heading. Included were guaranty funds and reserves for plant expansion, bond retirements, and contingencies for extraordinary losses. Specifically excluded were the reserves for bad debts, for depreciation, for depletion, and for amortization, which were shown separately; and, the reserves for taxes, and unrealized profits or unearned income, which were includable in "Other Liabilities."

### Retained Earnings, Unappropriated

Retained earnings, unappropriated, consisted of the retained earnings and profits of the corporation less any reserves (shown in the statistics as "Retained Earnings, Appropriated"). The statistics shown are net figures after deduction of any negative amounts.

For Domestic International Sales Corporations (DISC's), this item included previously taxed income, accumulated DISC income, and other earnings and profits.

Similarly, for Small Business Corporations electing to be taxed through their stockholders, this item included earnings from before the corporation's election as well as earnings since the election, to the extent that they had not yet been distributed to the stockholders. (See "Stockholders' Undistributed Taxable Income Previously Taxed.")

### Returns of Active Corporations

These returns were the basis for all financial statistics presented in the report. They comprised the vast majority of the returns filed, and were defined for the statistics as returns of corporations reporting any income or deduction items.

### Returns of Inactive Corporations

Corporations in existence during any portion of the taxable year were required to file a return even though they may have been inactive. Inactive corporations are defined for this report as returns showing no item of income or deduction. Financial data from these returns were excluded from the statistics.

### Returns With Net Income

Returns with net income were those showing gross taxable receipts exceeding the ordinary and necessary business deductions allowed by the Code. (See "Net Income (or Deficit).")

### Returns Without Net Income

Returns without net income were those for which ordinary and necessary business deductions allowed by the Code exceeded gross taxable receipts. In addition to deficit returns, this classification also included returns where gross taxable receipts and business deductions were equal. (See "Net Income (or Deficit).")

### Royalties

Royalties were payments received, generally on an agreed percentage basis, for the use of property rights. Included were amounts received from such properties as copyrights, patents, and trademarks; and from natural resources such as timber, mineral mines, and oil wells. The amount reported was the gross amount received. Expenses relating to royalties, depletion or taxes, for example, were not deducted directly from this income, but were reported among the various business deductions from total gross income.

Excluded from the statistics were certain royalties received under a lease agreement on timber, coal deposits, and domestic iron one deposits, which were allowed special tax treatment. Under elective provisions of Code section 631, the net gain or loss on such royalties was included in the computation of net gain or loss on sales or exchanges of certain business property under section 1231. If the overall result of this computation was a net gain, it was eligible for treatment as a long-term capital gain, taxable at the capital gains rates. If the overall result was a net loss, it was fully deductible in the current year as an ordinary noncapital loss. See the discussions of "Net Capital Gains" and "Net Gain (or Loss), Noncapital Assets."

### Size of Business Receipts

Size of business receipts was based on the gross amounts from sales and operations for industries except those in the finance, insurance, and real estate divisions. For these industries, total receipts, which is the sum of business receipts and investment income, were used as the basis for classification. See the discussions of "Business Receipts" and "Total Receipts."

### Size of Income Tax After Credits (#)

Income tax after credits was the net amount of income tax liability after deducting the foreign tax, investment, possessions, jobs and work incentive (WIN) credits. It included the normal tax, surtax, and alternative tax. As such, it excluded the tax from recomputing prior-year investment credit, tax from recomputing prior-year WIN credit, and additional tax for tax preferences.

### Size of Total Assets

Size of total assets was based on the amount reported in the end-of-year balance sheet. Returns with zero assets were used as a classification for returns of: (1) liquidating or dissolving corporations which had disposed of all their assets and whose income tax returns were final returns; (2) merging corporations whose assets and liabilities were included in the returns of the acquiring corporations; (3) corporations filing a part-year tax return because of a change in accounting period; and (4) foreign corporations with income effectively connected with the conduct of a trade or business within the United States (except foreign insurance companies providing balance sheet information for U.S. branches). See also "Total Assets and Total Liabilities."

### Small Business Corporation Returns (#)

Form 1120S, U.S. Small Business Corporation Income Tax Return, was filed by corporations electing to be taxed through stockholders under section 1372 of the Code.

To qualify as a Small Business Corporation, a firm had to be a domestic corporation, with no more than ten stockholders, each of which was an individual (or an estate) and no one of which was a nonresident alien. For taxable years beginning after December 31, 1976, a Small Business Corporation which had been an electing Small Business Corporation for 5 consecutive taxable years could have as many as fifteen stockholders (see "Number of Stockholders"). The Revenue Act of 1978 permitted the number of stockholders to be 15 even if the five-year rule was not met. This provision was effective for taxable years beginning after December 31, 1978. This 1978 Act also provided that a husband and a wife were to be treated as one stockholder for purposes of determining the number of stockholders in a corporation to determine eligibility to qualify as a Small Business Corporation. The corporation could have only one class of stock and could not be a member of an affiliated group eligible to file a consolidated return. Moreover, the corporation could not receive more than 80 percent of its gross receipts from sources outside the United States nor more than 20 percent from passive investments (interest, rents, royalties, annuities, and gains from the sale or exchange of stock and securities). The 20 percent passive-income limitation did not apply during the first 2 years of business unless such income, for the year in question, was \$3,000 or more.

Net income of Small Business Corporations was computed in the same manner as for most corporations. The net operating loss deduction and other statutory special deductions allowed most corporations, such as for dividends received, could not be taken.

An electing Small Business Corporation was generally not taxed. However, an existing corporation that elected (under Code section 1372) to become a Small Business Corporation was subject to a special tax for the first 3 taxable years of the election. On the other hand, a new corporation which was an electing Small Business Corporation for each year of its existence was not subject to the special tax at all. Section 1378 of the Code provided that the amount of the tax was the lower of the following: (1) 30 percent of the excess of net long-term capital gain (reduced by net short-term capital loss) over \$25,000 when net long-term capital gain was more than 50 percent of a net income that was over \$25,000; (2) 30 percent of the gain from the disposition of property

using a "substituted basis" (i.e., the basis that was transferred from another corporation which was not also an electing Small Business Corporation); or (3) the normal tax and surtax rates applied to net income. Foreign tax credit, investment credit, U.S. possessions tax credit, work incentive (WIN) credit and new jobs credit were not available to the corporation to creduce this tax (although the cost of investment credit property and WIN Program salaries and wages were allocated to stockholders for their use in computing the credits).

Generally, the income of the Small Business Corporation was taxable to its stockholders as ordinary income. Net long-term capital gains (reduced by any tax paid on them by the corporation) were not taxable as ordinary income, but instead retained their character in the hands of the stockholders. Also, stockholders were allowed to deduct their share of the corporation's deficit from other forms of individual (or fiduciary) income as part of their net operating loss deduction. Undistributed income earned in previous years was taxable to stockholders in the year it was earned, and could be distributed during the current year without any further tax.

### Statutory Special Deductions (#)

Statutory special deductions is the term used for the statistics to describe the deductions for: (1) net operating losses of prior years, and (2) total "special deductions" as defined by the Code, i.e., the sum of deductions for intercorporate dividends received, for dividends paid on certain preferred stock of public utilities, and for Western Hemisphere Trade Corporations. Since these deductions were allowed by law, in addition to ordinary and necessary business deductions, they are shown as deductions from net income.

In general, net income less statutory special deductions equalled income subject to tax. However, the two dividend deductions were not restricted to returns with net income, nor, in general, to the amount of net income and thus became part of the statutory "net operating loss" for some corporations. Statutory special deductions were not allowed to Small Business Corporations for which an election was made to be taxed through stockholders, nor to regulated investment companies and real estate investment trusts.

Although Domestic International Sales Corporations (DISC's) were not taxable, in order to compute "tax deferred income and income taxable to stockholders," two of the statutory special deductions, i.e., net operating loss deduction and intercorporate dividends received deduction, discussed below, were allowed.

Definitions for the statutory special deductions contained in the statistics are as follows:

(1) Net operating loss deduction.-The total net operating loss deduction was based on statutory net operating losses of prior or subsequent years which could be used to reduce taxable income for a specified number of years. The amount shown in this report, however, consists only of losses from prior years actually used to reduce taxable income for the current year. Losses incurred after the current year and carried back to that year at a later date could not be reported on the returns used for this report. In general, losses were carried back over a 3-year period, chronologically, and any amount not offset against income during that time could then be carried forward against income for a period not exceeding 5 years. Longer carryover periods were allowed for certain foreign expropriation losses, and for corporations applying for tax assistance under the Trade Expansion Act of 1962, for regulated transportation corporations, and for new life insurance companies.

Net operating losses on which the current-year deduction was based included: (a) the excess of ordinary and necessary business expenses over income in the previous loss years, and (b) statutory special deductions claimed in the loss year for dividends received and for dividends paid on certain preferred stock of public utilities (or any excess of such deductions over net income).

The net operating loss deducted for the current year was limited to net income reduced, first, by the deductions for dividends received and, second, for dividends paid on certain preferred stock of public utilities.

Net operating losses incurred by Domestic International Sales Corporations (DISC's) were deductible from net income only if the DISC had been a corporation prior to its election to become a DISC and only for losses incurred prior to the election. The statistics are overstated to the extent small amounts of net operating loss deductions were reported by DISC's without net income; no attempt was made to suppress these amounts for the statistics.

For a "parent-subsidiary" controlled group that had elected separate surtax exemptions for each group member under prior law, but which had shifted to a single group exemption and filed a consolidated return under subsequent law, special provisions for the treatment of net operating losses of the individual group members applied. The net operating losses of such individual group members sustained in years during which the election of multiple surtax exemptions was in effect could be carried over and deducted from consolidated net income.

- (2) Total special deductions.—The total special deductions contained in this report was the sum of the following deductions:
  - (a) Intercorporate dividends received deduction.—The intercorporate dividends received deduction, under Code sections 243-246, was the sum of the following components:
    - (1) A deduction equal to 85 percent of dividends received from domestic corporations which were themselves subject to the income tax. This particular deduction accounted for the major portion of the intercorporate dividends received deduction. Since DISC's were not subject to tax, the intercorporate dividends received deduction was not allowed for dividends received by their stockholders. However, if the dividends were paid out of earnings and profits from a year before the election was made to become a DISC, the stockholders were entitled to the deduction for such dividends. (2) A deduction equal to 85 percent of certain dividends received from foreign corporations (a) which had been engaged in a trade or business within the United States for at least 3 years, and (b) which also had at least 50 percent of their gross income "effectively connected" with the U.S. trade or business.
    - (3) A deduction equal to 100 percent of certain intragroup dividends allowed members of controlled groups not electing to file consolidated returns, but sharing instead, a single surtax exemption under Code section 1561.
    - (4) A deduction equal to 100 percent of dividends received from wholly-owned foreign subsidiaries whose entire gross income was "effectively connected" with the conduct of a trade or business within the United States.

(5) A deduction equal to about 60.2 percent of dividends received on certain preferred stock of public utilities for which a dividends paid deduction, described below, was also allowed the distributing corporation. The applicable percentage was based on the income tax rate.

(6) A deduction equal to 100 percent of dividends received by small business investment companies. For tax returns with net income for the taxable year, there was a limitation on the deduction, based on net income, for dividends received not subject to the 100 percent deduction (Code section 246). For these returns the deduction could not exceed 85 percent of net income less any Western Hemisphere Trade Corporation deduction (described below) and less any 100 percent deduction for domestic intragroup This limitation was not dividends. applicable if the corporation had no net income for the year. In this case, the deduction became part of the statutory net operating loss previously described. In the case of life insurance companies, the above percentage deductions were further reduced by the ratio of investment yield less total exclusions (operations) to investment yield.

(b) Deduction for dividends paid on certain preferred stock of public utilities.—For public utility companies, as defined by law, a special deduction was allowable under Code section 247 for dividends if paid on certain preferred cumulative stock deemed issued prior to October 1, 1942. This deduction, based on the income tax rate, amounted to about 30.4 percent of the dividends paid on such stock.

If the dividends paid were greater than net income reduced (in general) by all other statutory special deductions for the year, the deduction could not exceed the above-described percentage of net income after this adjustment. (c) Western Hemisphere Trade Corporation deduction.-This deduction was allowed certain domestic companies which qualified under section 921 of the Code. These companies conducted almost all of their business outside the United States, but within the Western Hemisphere. The deduction was equal to taxable income (computed without regard to the deduction, i.e., net income minus the statutory special deductions for net operating losses and for intercorporate dividends received and for dividends paid on certain public utility stock) multiplied by a fraction having a numerator of 14 percent and a denominator equal to the regular U.S. tax rate. The Tax Reform Act of 1976 provided for a phaseout of the 14 percent figure. For 1978, the numerator was 5 percent; for 1979, the numerator was 2 percent. The Act also repealed the Western Hemisphere Trade Corpo- ration deduction for taxable years beginning after December 31, 1979.

### Stockholders' Undistributed Taxable Income Previously Taxed

This end-of-year balance sheet item was the accumulated taxable income, i.e., net income (or deficit), earned by Small Business Corporations since they had first elected to be taxed through their stockholders, to the extent that it had not yet been distributed to the stockholders. Taxable income, whether distributed or not to the stockholders, was

taxable to the stockholders in the year earned so that later distributions from this account were nontaxable. (See "Small Business Corporation Returns.") This item is reflected in the statistics for "Retained Earnings, Unappropriated" and "Net Worth" in those tables which show these items.

### Tax Deferred Income and Income Taxable to Stockholders

This amount represented the net income (less deficit) of a Domestic International Sales Corporation (DISC) minus statutory special deductions (described under a separate heading). This "taxable income" was used in determining the amount of the DISC's earnings and profits that were considered to be "amounts deemed distributed" to stockholders of the DISC. Generally, taxation on a portion of this amount could be deferred indefinitely and the remainder was taxable to stockholders in the year earned.

See also "Domestic International Sales Corporation Returns."

### Tax Due at Time of Filing

Tax due was the amount of income tax liability reported as due at the time the return was filed. To show a tax due the return had to have income tax after foreign tax, investment, work incentive (WIN), possessions tax and jobs credits. For this purpose, the income tax included tax from recomputing prior-year investment credit, tax from recomputing prior-year work incentive (WIN) credit, additional tax for tax preferences, and tax on undistributed Personal Holding Company income. Tax due based on this total tax was the amount payable after taking into account (a) credit for taxes deemed paid by regulated investment companies on undistributed applications for extension of time in which to file; (c) payments on estimated tax; and (d) credit for taxes on special fuels, nonhighway gasoline, and lubricating oil.

The entire tax due could be paid with the return at the time of filing, or the corporation could elect to pay the tax due in two equal installments. One installment had to be paid at the prescribed time of filing. The balance was due on or before 3 months after that date.

The amounts shown do not reflect adjustments made after the return was filed. The results of tax audit, the carryback of net operating losses, the carryback of foreign taxes paid or accrued in future years, the carryback of unused investment credit, or the carryback of certain capital losses, may affect the final tax liability and the tax due.

### Taxes Paid

Taxes paid included the amounts reported as an ordinary and necessary business deduction as well as identifiable amounts reported in the cost of goods sold and operations schedules. Included among the deductible taxes were ordinary State and local taxes paid or accrued during the year; social security and payroll taxes; unemployment insurance taxes; import and tariff duties; and business, license and privilege taxes. Income and profits taxes paid to foreign countries or U.S. possessions were also deductible unless claimed as a credit against income tax. How-ever, Small Business Corporations electing to be taxed through their stockholders had to deduct from gross income any foreign taxes they paid. They could not claim a foreign tax credit, nor could they pass these taxes on to their stockholders for their use as a foreign tax credit. (See "Foreign Tax Credit.")

Taxes not deductible included Federal income and excess profits taxes, gift taxes and taxes assessed against local benefits.

Some corporations included sales taxes and excise and related taxes, which were part of the sales price of their products, as receipts. When this occurred, an equal and offsetting amount was usually included in the cost of sales and operations or as part of the separate deduction for taxes paid. When included in the cost of sales and operations, these taxes often were not identifiable and, therefore, could not be included in the statistics for taxes paid.

### Tax from Recomputing Prior Year Investment Credit (#)

This tax, a recapture of investment credit, was required when depreciable (or amortizable) property used in computing the investment credit of a prior year was either disposed of or ceased to be qualifying property before the end of its useful life assumed at the time the credit was originally computed.

The tax was payable for the year in which the property was disposed of or became disqualified. It amounted to the difference between the credit originally claimed based on the intended life in the year of acquisition and the credit that would have been allowed based on the actual life in the year of disposition or disqualification. Useful life classes for investment credit purposes were shortened for property acquired after August 15, 1971. The revised useful life classes applied to investment credit property disposed of or disqualified after this date, even if the property was acquired (and the credit claimed) using the longer useful life classes specified under prior law.

Recapture of investment credit was required after August 15, 1971, when investment credit property was effectively disposed of prematurely by reason of casualty or theft. Recapture was also required when the following subsequent elections caused property for which credit had been claimed earlier to cease to be qualifying property: (1) 5-year accelerated depreciation elected for expenditures to rehabilitate low-income rental housing, and (2) 5-year rapid amortization elected for certain expenditures for child care facilities and certain railroad rolling stock.

Transferor railroad companies were exempted from additional tax on the transfer of their rail properties to the Consolidated Rail Corporation (ConRail), i.e., such railroad companies were not liable for tax from recomputing prior-year investment credit.

Unless otherwise indicated, tax from recomputing prior-year investment credit is included in the statistics for "Income Tax" in this report.

See also "Investment Credit."

### Tax from Recomputing Prior Year Work Incentive (WIN) Credit (#)

A "recapture" of the work incentive (WIN) program credit was required whenever an employer that had claimed the credit in a prior year (1) terminated without cause the employment of an employee hired under the WIN program, or (2) failed to pay a WIN employee wages comparable with non-WIN employees for the same services. Generally, if the WIN employee's employment did not last at least 24 months, the WIN credit had to be paid back, even though a WIN credit could be taken for only the first 12 months of employment.

The Tax Reduction Act of 1975 included a temporary credit for Aid to Families with Dependent Children (AFDC) program recipients hired under the Social Security Act provisions. (The original WIN credit provisions applied only to AFDC program recipients

hired under the WIN program.) The temporary credit, which was first slated to expire July 1, 1976, was extended by the Tax Reform Act of 1976 until January 1, 1980. The Tax Reform Act of 1976 liberalized the recapture provisions for termination of employees hired under the WIN program. See "Work Incentive (WIN) Credit."

The Revenue Act of 1978 repealed the recapture rules for WIN program expenses paid or incurred after December 31, 1978. See the discussion under Changes in Law in section 2.

Unless otherwise indicated, tax from recomputing prior year work incentive (WIN) credit is included in the statistics for "Income tax" in this report.

### Tax Net Income (or Deficit) (#)

In order to facilitate comparison between aftertax book and tax profits in table 1.16, an effort was made to adjust the net income computed under the Internal Revenue Code (and described under a separate heading) in order to recognize taxes in a consistent manner under the two profit concepts, insofar as possible.

Corporations were asked to report book net income as after income tax. Because the net income under the Code was reported before taxes, net income (less deficit) after tax, net, was the term used for the statistics to describe the net income after it was reduced by the income tax. For this purpose, the taxes subtracted from net income were defined to include the sum of the regular income tax, the additional tax for tax preferences, and the taxes from recomputing prior-year investment and work incentive (WIN) credits, reduced by the current year's investment, WIN and jobs credits, but not by the foreign tax credit nor U.S. possessions tax credit.

Thus, an "economic" or "accounting" approach was used to compute tax net income in regard to the treatment of foreign income and taxes to the extent that foreign income was included in the income statistics. The U.S. possessions tax credit was also excluded for this purpose.

It was felt that the corresponding income tax, whether domestic or foreign, should be uniformly reflected to the extent possible in the taxes used in this computation. By disregarding the foreign tax credit, foreign income taxes in effect were recognized as a deduction in arriving at tax net income, just as they were in arriving at book net income. To have done otherwise, by treating these taxes as a credit against U.S. tax, would have meant disregarding the effect of foreign income taxes on tax net income altogether. This was because corporations with a foreign tax credit could be thought of as having satisfied their U.S. income tax liabilities by paying taxes (to the extent of the credit) to foreign governments instead of the U.S. Government. The foreign tax credit was, after all, merely a device to prevent double taxation of foreign income

This approach to foreign taxes for the statistics has drawbacks. The foreign tax credit, because of the limitations required in its computation, was not synonymous with total foreign income taxes. Because of the carryover provisions, some of the taxes credited for the current year were actually paid in other years while other amounts, paid on the current year income, had to be carried to other years for crediting. In addition, most foreign dividends had to be "grossed up" by the foreign taxes deemed paid on this income (see "Constructive Taxable Income from Related Foreign Corporations"). To the extent that such taxes were included as income, tax net income, conceptually, is overstated in comparison to book net income.

The user of the statistics can derive another estimate of tax net income (or deficit) by taking into account only the income tax payable to the United States. Under this approach, the before-tax net income (or deficit) shown in the statistics should be reduced by income tax after the investment, WIN and new jobs credits, and after the foreign tax credit as well.

Aside from conceptual problems associated with the treatment of foreign income and taxes, it should be noted that Domestic International Sales Corporations (DISC's) and, for the most part, Small Business Corporations electing to be taxed through stockholders, were not subject to the corporation income tax. Therefore, "Tax Net Income (or Deficit)" (the aftertax concept) for these companies is the same as "Net Income (or Deficit)" (the before-tax concept).

See also "Book Net Income (or Deficit)" for some of the other reasons for differences between book and

tax profits.

### Tax Overpayment (#)

This was the amount reported as the excess of payments and credits for the tax already paid over total income tax liability at the time the return was filed. For this purpose, the income tax liability included tax from recomputing prior-year investment credit, tax from recomputing prior-year work incentive (WIN) credit, additional tax for tax preferences, and tax on undistributed Personal Holding Company income and was after reduction by the foreign tax, investment, work incentive (WIN) and jobs credits. Overpayment then, was the excess of payments and credits over total tax liability after taking into account (a) credit for taxes deemed paid by regulated investment companies on undistributed capital gain dividends; (b) payments with applications for extension of time in which to file; (c) payments on estimated tax; and (d) credit for taxes on special fuels, nonhighway qasoline, and lubricating oil.

fuels, nonhighway gasoline, and lubricating oil.

The overpayment could be credited toward the following year's estimated tax, refunded, or partially

refunded and partially credited.

The amounts shown do not reflect adjustments made after the return was filed. The results of audit, the carryback of net operating losses incurred in future years, the carryback of certain foreign taxes paid or accrued in future years used to increase the current year foreign tax credit, the carryback of unused investment credit or unused WIN credit, or the carryback of certain capital losses, may affect the final tax liability and the tax overpayment.

Since Domestic International Sales Corportions

Since Damestic International Sales Corportions (DISC's) had no tax, tax overpayment reported on Form 1120-DISC consisted solely of the refund of U.S. excise tax on special fuels, nonhighway gasoline, and

lubricating oil.

### Tax Preference Items (#)

These items constituted the basis (after adjustments described under "Additional Tax for Tax Preferences") upon which the 15 percent additional tax for tax preferences (or "minimum tax") was levied. They comprised various kinds of tax-favored income and deductions, which, in effect, provided corporations with nontaxable "economic" income.

In general, the tax preference items were attributable to U.S. sources. However, the capital gain preference (described below) included amounts from foreign sources if they were not subject to foreign taxation, or if the foreign tax was a preferential one. Other items attributable to foreign sources were treated as preferences only to the extent they reduced U.S. taxable income.

For Small Business Corporations electing to be taxed through their stockholders, all of the tax preference items described below were reported, but only the capital gain preference and the intangible drilling cost preference were taxable to the corporations themselves. The other items were taxable only to the stockholders of such corporations.

The items of tax preference were:

(1) Accelerated depreciation (depreciation in excess of the amount computed under the straight-line method) allowed on: (a) low-income rental housing; (b) other real property (defined in Code section 1250); and (c) personal property (defined by section 1245) subject to a lease. The tax preference in connection with personal property subject to a lease did not apply to corporations other than Personal Holding Companies and Small Business Corporations electing to be taxed through their stockholders.

(2) Amortization of (a) certified pollution control facilities, (b) railroad rolling stock, (c) on-the-job training facilities, and (d) child care facilities. The tax preference was the excess of these special rapid write-offs over what otherwise would have been a depreciation deduction under

section 167.

(3) Reserves for losses on bad debts of financial institutions. Financial institutions (mostly banks and savings and loan associations) were allowed deductions for additions to a reserve for bad debts under prescribed rules. When these deductions exceeded amounts based on the actual bad debt loss experience of the institution (or in the case of a new company, industry experience), the excess was considered a tax preference. (The appearance of this preference for other than finance division corporations was caused chiefly by the filing of consolidated returns that included finance subsidiaries.)

(4) Depletion. The excess of the depletion deduction over the cost or other basis of the property (reduced by depletion taken in prior years) was a tax

preference.

(5) Capital gains. This tax preference was based on the excess of net long-term capital gain over the net short-term capital loss, when these net gains were taxed at the special lower capital gain rate. The amount treated as a preference was this amount multiplied by a ratio of the regular tax rate less the rate applicable to capital gains (generally 28 percent) to the regular corporate tax rate.

(6) Intangible drilling costs. This was the excess of deductible intangible drilling and development costs incurred in connection with oil and gas wells (other than costs incurred in drilling a nonproductive well) over the amount that would have been deductible if such costs had been capitalized and

depreciated under the straight line method.

Items (5) and (6) above were the only tax preferences for which Small Business Corporations electing to be taxed through their stockholders (Form 1120S) would be liable (see the discussion under "Small Business Corporation Returns" in this section). Tax preferences for these corporations were ordinarily passed on to the stockholders for taxation. Regulated investment companies and real estate investment trusts also included capital gains as a tax preference but only to the extent that such gains were not passed on to their stockholders.

### Tentative Investment Credit

See "Investment Credit."

### Total Assets and Total Liabilities

Total assets and total liabilities were those reported in the end-of-year balance sheet in the corporations' books of account. Total assets were net amounts after reduction by accumulated depreciation, accumulated amortization, accumulated depletion, and the reserve for bad debts. When reserves for bad debts were reported as liabilities, they were treated as reductions from the asset accounts to which they related and the totals of assets and liabilities were adjusted accordingly. When used in this report, the term total liabilities includes both the claims of creditors and stockholders' equity (see "Net Worth"). In addition, total liabilities were net amounts after reduction by the cost of Treasury stock. Moreover, when Treasury stock intended for resale was identified in "Other investments" on the asset side of the balance sheet, it was moved to the liability side for the statistics, and the totals of assets and liabilities were also adjusted.

Asset and liability estimates for returns of corporations that failed to provide complete balance sheet information were imputed from data in other schedules on the return form or by using either reference books or relationships between income statement and balance sheet items on similar returns in the same industrial group.

Because Forms 1120L and 1120M used by life insurance companies and certain mutual insurance companies did not provide for the complete reporting of balance sheet information, asset and liability data for these companies were obtained from reference books or from balance sheets filed with the returns in the form required by State law. These sources were also used for any other insurance companies, not filing returns on Forms 1120L or 1120M, which filed balance sheets in the form required by State law in lieu of the income tax return schedule. (See also "Size of Total Assets.")

### Total Deductions

As presented in the tables of this publication, total deductions comprised (1) the cost of sales and operations, (2) the ordinary and necessary business deductions from gross income, and (3) net loss from sales of noncapital assets. Components of total deductions are shown in the income statement segment of various tables throughout this report.

For certain mutual insurance companies, with total receipts under \$500,000, total deductions represents only investment expenses; business expenses were excluded by law.

### Total Receipts

The components of total receipts are shown in the income statement segment of various tables throughout this report. This amount was derived as follows:

Included items--(1) Gross taxable receipts (before deduction of cost of sales and operations, ordinary and necessary business expenses, and net loss from sales of noncapital assets), and (2) Nontaxable interest received from State and local Government obligations.

<u>Excluded</u> <u>items</u>—(1) Other nontaxable income recognized by the corporation, and (2) Certain taxable income from related foreign corporations only constructively received.

For certain mutual insurance companies, with total receipts under \$500,000, the gross taxable receipts included in the statistics represent only the receipts from investments; operating income was excluded by law.

### Total Receipts Less Total Deductions

This item differed from net income (less deficit) for tax purposes in that it included nontaxable "Interest on State and Local Government Obligations" and excluded "Constructive Taxable Income from Related Foreign Corporations." As such, it included all of the income "actually" (as opposed to "constructively") received by the corporation and reported on the income tax return.

### Unused Investment Credit (#)

This was the portion of the tentative investment credit (plus the carryover of unused credit from prior years) which was in excess of the actual investment credit claimed for the current year. Subject to limitations, the unused credit could be carried back or carried over for use in other years as described under "Investment Credit."

The amounts shown in the statistics were computed on a return-by-return basis by taking the difference between the credit claimed and the sum of the tentative credit and the credit carryover.

### U.S. Possessions Tax Credit

In order to provide a tax incentive for domestic corporations to invest in Puerto Rico and U.S. possessions (including American Samoa, Guam, Johnston Island, Midway Islands, the Panama Canal Zone, and Wake Island, but not the Virgin Islands), the Tax Reform Act of 1976 added, under Code section 936, a new tax credit - the U.S. possessions tax credit. Under the new provisions in Code section 936, the U.S. possessions tax credit was equal to the U.S. tax on domestic corporations' income from sources within a possession in which the corporations actively conducted a trade or business. Formerly, under Code section 931, qualified possessions income was exempted from U.S. income tax.

The amount of the credit was equal to that portion of the U.S. tax of the domestic corporation attributable to taxable income from sources outside the United States from the active conduct of a trade or business within a U.S. possession and from qualified possession source investment income. In determining the amount of tax attributable to the income from the active conduct of a possession trade or business or from qualified possessions investment income, losses from other sources were taken into account.

Qualified possessions source investment income included only income from sources within a possession in which the possessions corporation actively conducted a trade or business (whether or not such business produced taxable income). The corporation had to establish that the funds invested were obtained from the active conduct of a trade or business within that same possession and were actually invested in assets in that possession. Funds placed with an intermediary (such as a bank located in the possession) were to be treated as invested in that possession only if it could be shown that the intermediary did not reinvest the funds outside the possession.

The U.S. possessions tax credit provisions called for possessions corporations to be taxed on worldwide income just like any other U.S. corporation; however, the possessions corporations could receive a full tax credit attributable to qualified possessions source income even if no tax was paid to the Governments of the possessions. Thus, the effect of the U.S. possessions tax credit provisions was: (a) to exempt qualified possessions source income from U.S. income tax, (b) to allow a dividends-received deduction for dividends repatriated by the possessions corporations to their U.S. parent corporations; and (c) to tax currently foreign source income (which was not taxable

under prior law), subject to the foreign tax credit with allowances for foreign taxes paid with respect to such income. Foreign source income continued to be exempt from U.S. taxes for investment income that was earned before October 31, 1976, whether or not the investment income was initially derived from the possessions' business.

Before the U.S. possessions tax credit could be claimed, a domestic corporation had to make an election and satisfy two tests: (1) receive for the "applicable" period immediately preceding the close of the taxable year at least 80 percent of its gross income from sources within a U.S. possession, and (2) receive for the "applicable" period at least 50 percent of its gross income from the active trade or business within a U.S. possession. "Applicable" period was the lesser of 3 years or the period during which the corporation was engaged in the active conduct of a trade or business within a U.S. possession. Once in effect, the election was to remain in force for 9 years after the first year for which the election was effective and for which the domestic corporation met the 80 percent source of income and 50 percent active trade or business income requirements. The election could be revoked during this 10-year period only with the consent of the Secretary of the Treasury, based on cases of approximation bands in the consent of the secretary of the Treasury, based on cases of the treasury that the consent of the consent substantial hardship where no tax avoidance could result from the revocation. After revocation during the 10-year period, a domestic corporation could make the election for the 10-year period again, provided the two conditions were met. After the 10-year period, no consent was needed to revoke the election.

Additionally, possessions corporations were prohibited by the election from filing or joining in the filing of consolidated returns, as they had been able to do under the prior law, in years in which they incurred losses. The new law permitted possessions corporations to be included in consolidated returns only in the case where their losses resulted from initial start-up expenses incurred at the time their possessions operations were just beginning. Even these losses would be subject to recapture if the possessions corporations derived foreign source income in later years.

The U.S. possessions tax credit could not be taken by corporations that were Domestic International Sales Corporations (DISC's), former DISC's, or owned stock in a DISC or former DISC. The credit could be taken however, by those stockholders who no longer held stock in the DISC's or former DISC's.

While the U.S. possessions tax credit could be taken against corporate income taxes, it could not be taken against:

- additional tax for tax preferences (minimum tax);
- (2) tax on accumulated earnings;
- (3) taxes relating to recoveries of foreign expropriation losses, previously deducted as part of a net operating loss deduction; or
- (4) Personal Holding Company tax.

  None of these taxes could be taken into account in the determination of the amount of U.S. tax paid by the corporation which was attributable to the possessions' active trade or business and investment income.

Since the U.S. possessions tax credit was separate from the foreign tax credit, the income (and associated taxes) used in the computation of the possessions tax credit could not be used for foreign tax credit purposes. Similarly, possessions income included in the foreign tax credit computation could not be used for possessions tax credit purposes.

The 1976 Act also provided a dividends-received deduction for dividends from corporations eligible for the U.S possessions tax credit. Corporations which would otherwise qualify for the 100-percent dividends-received deduction, if an election were not in effect, could still receive that deduction for dividends from another possessions corporation. Likewise, corporations eligible for the 85-percent dividends-received deduction were to receive the deduction with respect to dividends from possessions corporations. The amount of the dividend income received from a possessions corporation was treated as domestic or foreign source income according to the existing Code section 861 rules. This same amount was also used to compute the Code section 904 limitation on the Code section 901 foreign tax credit. The new rules on the dividends-received deduction applied to dividends paid in taxable years of possessions corporations beginning after December 31, 1975, regardless of when the income, out of which the dividends were distributed, was earned.

### Work Incentive (WIN) Credit (#)

This credit was intended to expand job opportunities for Aid to Families with Dependent Children (AFDC) program recipients. Taxpayers were allowed a credit against their income tax liability if they were engaged in a trade or business and hired AFDC recipients under the Work Incentive (WIN) program of the Social Security Act (as authorized by the Revenue Act of 1971) or if they hired AFDC recipients under the Social Security Act, regardless of whether or not they were covered by the WIN program (as authorized by the Tax Reduction Act of 1975). The Revenue Act of 1978 modified the WIN credit. See the discussion under Changes in Law in section 2.

### Zero Assets

In general, returns in this total assets-size class were:

 final returns of liquidating or dissolving corporations which had disposed of all assets;

(2) final returns of merging corporations whose assets and liabilities were reported in the returns of the acquiring corporations;

(3) part-year returns of corporations (except initial returns of newly incorporated businesses); and

(4) returns of foreign corporations with income "effectively connected" with the conduct of a trade or business in the United States (however, balance sheet data for U.S. branches of foreign insurance companies are included in the statistics and are classified by the size of total assets of these branches).

## Part 1 Forms and Instructions for 1978

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Form 1120 (1978) U.S. Corporation income tax return, 157 Schedule D, Form 1120 (1978) Capital gains and losses, 163 Form 1120-DISC (1978) Domestic International Sales Corporation return, 164 Form 1120F (1978) U.S. Income tax return of foreign corporation, 171 Form 1120L (1978) U.S. Life insurance company income tax return, 178 Schedule D, Form 1120L (1978) U.S. Life insurance company sales or exchanges of property, 186 Form 1120M (1978) U.S. Mutual insurance company income tax return, 188 Form 1120S (1978) U.S. Small Business Corporation income tax return, 194 Schedule D, Form 1120S (1978) Capital gains and losses, 200 Form 3468 (1978) Computation of investment credit, 202 Schedule B, Form 3468 (1978) Computation of business energy investment credit, 203

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|------|--|--|
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|      |  |  |
| Es.  |  |  |
|      |  |  |
|      |  |  |
|      |  |  |

|   | Schedule A Cost of Goods Sold (See instruction 3  | 2)  |                                   |                       |   |
|---|---|---|-----------------------------------|-----------------------|---|
|   | I inventory at beginning of year  |   |                                   |                       |   |
|   |   |   |                                   |                       |   |
|   | D Total   |   |                                   |                       |   |
| - | 6 Less: Inventory et end of year  |   |                                   |                       |   |
|   | (e) Check velu  |   |                                   |                       |   |
|   | Cost Dewer of cost or market Dether (if "other," stack explanation)   | ther," attach                             | explanation)<br>and (if checked)  | ettech Form 970.)     |   |
|   | (b) Check II fails is the first year Lit of inventory include was adopted and date. (if the LIFO inventory method was used for this taxable year, enter percentage (or emounts) of closing in-        | ear, enter per                            | centage (or em                    | ounts) of closing in- |   |
|   | ventory computed under LIFO.  |   |                                   |                       | [                                       |
| 1 | <ul> <li>(d) is the corporation engaged in mahufacturing activities?</li> <li>if "vas " are inventoring valued under Regulations section 1.471—11 (full absorption accounting method)?</li> </ul>     | 1.471-11 (0                               |                                   | counting method)?     | N S                                     |
|   | (e) Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory?  | valuations between                        | en opening and clo                | sing inventory?       |   |
|   | struction 4)  |   |                                   |                       |   |
|   |   |   |                                   |                       |   |
| _ | 2 Certain preferred stock of public utilities   |   |                                   |                       |   |
|   |   |   |                                   |                       |   |
|   | 4 Dividends from wholly-owned foreign subsidiaries subject to 100% deduction (Section 243(b)).  | TOO GEGIC                                 | tion (section 2                   |                       |   |
|   | Uniqueble income from controlled foreign corporation  | r subpart F (a                            | tach Forms 36                     | 16)                   |   |
|   | 7 Foreign dividend gross up (section 78)  |   |                                   |                       |   |
|   | 8 Qualifying dividends received from affiliated groups and subject to the 100% deduction (section 243(a)(3)) or 1335 pt dividends from a DISC or former DISC not included in line 1 (section 246(d)). | ect to the 100<br>line 1 (section         | ን% deduction (<br>1 246(d)) .   . | section 243(a)(3))    |   |
|   |   | • •                                       |                                   |                       |   |
|   | Schedule : Compensation of Officers (See instruction 12)  |   |                                   |                       |   |
|   |   | - 1                                       | Percent of corporation            | 6. Amount of          | 7 Expense account                       |
|   |   |   | Common                            | 2                     |   |
|   |   | -   |                                   |                       |   |
|   |   |   |                                   | ,                     |   |
| _ |   |   |                                   |                       |   |
|   |   | :   | _                                 | - 1                   |   |
|   | Sand on the La. page to concers—there here and on the La. page to control of the Land Debts—Reserve Method (See instruction 15)   | struction 15                              | 0)                                |                       | 11.11.                                  |
|   | 1. Year 2. Trade notes and accounts in 3 Sales on account 4   | Amount edded to reserve<br>Current year's | to reserve                        | 6 Amount charged      | 7 Reserve torbaddebts<br>et end of year |
|   |   |   |                                   |                       |   |
| _ |   |   |                                   |                       | t.                                      |
|   | 1975  |   |                                   |                       |   |
|   |   |   |                                   |                       |   |
|   | 1977  | :   |                                   |                       | :                                       |
|   | Schedule ( Special Deductions   |   |                                   |                       |   |
|   | 1 (a) 05% of Schodule C. line 1   |   |                                   |                       |   |
|   | (b) 60 208% of Schedule C, line 2.  |   |                                   |                       |   |
|   | (c) 85% of Schedule C. line 3   |   |                                   |                       |   |
|   | (d) 100% of Schedule C, line 4  |   |                                   |                       |   |
|   |   |   | <br><br>                          |                       |   |
|   | 4 Dividends paid on certain preferred stock of public utilities (see instructions)  | e instructions)                           |                                   |                       | :                                       |
|   | 5 Western Hemisphere trade corporations (see instructions)  |   |                                   |                       |   |

| <b>31.</b> France 10.        | 1   | For calender year 1978 or other taxable year beginning 1978 ending  |  |         | DE Compleyer Identification number        |
|------------------------------|---|---|--|---------|---|
| Check if e-                  | _   | erex.   |  | 7       | Heucelon T.                               |
| B Personal Naiding Co.       | _   | Number and street   | -  | E Oate  | E. Data incorporated                      |
| Page 8 of instructions)      | ons) pleese   | City or town, State and ZIP code  |  | F Enter | f Enter fotal assurts (see instruction X) |
| 1 Gross rece                 | pts or gross sal  | Gross receipts or gross sales   |  | -       |   |
|                              | st of goods so  | Less: Cost of goods sold (Schedule A) and/or operations (attach schedule) , , ,   |  | 9 (10)  |   |
|                              | ofit of   |   |  | 4       | 0   |
| 4 Dividend:<br>5 Interest of | Dividends (Schedule L.) .<br>Interest on obligations of | Dividends (Schedule L)  | <u> </u>                                 | 5       |   |
|                              | erest   |   |  | او      |   |
|                              | nts   |   | :  | 1       |   |
| g<br>G                       | yaities   |   |  | 9       |   |
| 9 (a) Capil                  | tel gain net in   | Capitel gain net income (attach separate Schedule D)  |  |         |   |
| (b) Net                      | gain or (loss) 1  | (b) Net gain or (loss) from Form 4797, line 11, Part II (attach Form 4797)  |  | 1       |   |
| O Other inc                  | some (see ins   | 10 Other income (see instructions—attach schedule)  |  | 1       |   |
|                              | DIAL Income   | Longua Vo   |  | 2       |   |
|                              | sation of office  | s (Schedule E)  |  | 13(c)   |   |
|                              | (a) Salaries and wages                                  | 13(b) Less new jobs credit  | an an an an an an an an an an an an an a | 14      |   |
|                              | Repairs (see instructions) .                            |   |  | 2       |   |
|                              | s (Schedula F   | Bad debts (Schedula Fif reserve method is used)   |  | 1       |   |
| 16 Rents .                   |   |   | :  | 1:      |   |
| 17 Taxes .                   |   |   | :  | a       |   |
| 18 Interest .                |   |   |  | 2       |   |
| 19 Contribut                 | tions (not ove  | Contributions (not over 5% of line 30 adjusted per instructions—strach schedule) .  | ·<br>·                                   | :   5   |   |
|                              | Amortization (attach schedule) .                        |   | •  | 3       |   |
| 21 Deprecia                  | tion from For   | . (ess o  | epreciation                              | 21      |   |
| -                            | n Schedule A  | elsewhere on return   | <u>.</u>                                 | 22      |   |
|                              |   |   |  | ន       |   |
|                              |   | the state temperature (experimental column  |  | 24      |   |
|                              | profit sharing.   | isomon isomo) (en   |  | 25      |   |
| 25 Employe                   | ductions (ett)  | Employed Delient programs (see instruction)   |  | 92      |   |
| 5                            | OTAL deductiv   | 12 th   |  | 27      |   |
| 8 Taxable in                 | come before net   | deductions (subtra  | (a)                                      | 8       |   |
| 29 Less: (e                  | Net operating   | Less: (e) Net operating loss deduction (see instructions—attach schedule) [29(a)]   |  | ,       |   |
| (g)                          | Special ded   | Special deductions (Schedule I)   |  | 2 2     |   |
| 30 Taxable                   | income (subtr   | Taxable income (subtract line 29 from line 28)  |  | ş ;     |   |
| 31 I                         | TOTAL TAX (Schedule J)                                  | chedule J) (Lelander)   |  | 3       |   |
| 32 Credits:                  | (e) Overpaymer  | Credits: (e) Overpayment from 1977 allowed as a credit.   | _  |         |   |
| (b) 1978                     | (b) 1978 estimated tax payments .                       | payments  |  |         |   |
| (c) Less                     | refund of 1978 e  | (c) Less refund of 1978 estimated tax applied for on Form 4466.   | :  |         |   |
| (d) Tax                      | (d) Tax deposited Form 7004                             | 7004 Form 7005 (attach) Total ▶   |  |         |   |
| (e) Credi                    | it from regulated                                       | (e) Credit from regulated investment companies (attach form 2439)   |  |         |   |
| (f) US                       | lax on special fu                                       | (f) US tax on special fuels, nonhighway gas and lubricating oil (attach form 4136)  |  | 35      |   |
| 33 TAX DUE                   | (Subtract lin   | TAX DUE (subtract line 32 from line 31). See instruction G for depositary method of payment   | yment.                                   | 33      |   |
|                              | ■ If form >   | if form 2220 is attached. See page 3 of instructions.) ▶ \$   |  |         |   |
| 34 OVERPA                    | YMENT (subti  |   |  | 34      |   |
| S Enter amo                  | ount of line 34 y                                       | 3S Enter amount of line 34 you want Credited to 1979 estimated far 🕨  | Refunded                                 | 32      |   |
| orect, and com-              | of perjury 1 decimal<br>plete Decimalion                | Under paralities of project of dictions that is assumed this entrum modulothy excompanies of the first construct of my bondledge and beind, if it from correct, and compete Declaration of propers richast ban baggers (it band on all information of which propers has teny absoluting.) | nd to the bea<br>nowledge                | to to   | contedge and belief, if it                |
|                              | J. 16.000   | Date Date   |  |         |   |
| Sugnature of orlicer         | Preparer's  |   | Preparer's social security no            | ecurity | Check if s                                |
| Pald                         | signature   |   |  |         | employed                                  |
| Preparer's                   | Firm's name (or yours                                   | for yours A   | E 1 No                                   | 4       |   |
|                              |   |   |  |         |   |

|   | Beginning of                            | Beginning of taxable year  | End of taxable year  | sable year   |
|---|---|--|--|--|
|   | (A) Amount                              | (B) Totel  | (C) Amount   | (D) Total  |
| 1 Cash  | 11:11/11/11/11                          |  | 111111111111111111111111111111111111111  | The state of the s |
| 2 Trade notes and accounts receivable   |   |  |  |  |
|   |   |  |  |  |
|   | A - 1                                   |  |  |  |
| 4 Govt obligations (a) U.S. and instrumentalities .                                 |   |  | 11/16 1  |  |
| 5 Other current assets (attach schedule)  |   |  |  |  |
|   |   |  |  |  |
|   |   |  |  |  |
| 8 Other investments (attach schedule)   |   | The Asian Comment of the State  | " " " " " " " " " " " " " " " " " " "  |  |
| 9 Buildings and other fixed depreciable assets                                      |   |  |  | 211111111111111111111111111111111111111  |
| ed depreciati   |   |  |  |  |
| (a) Less accumulated denietion  |   | Manual Company   |  | The state of the s |
| 11 (and (net of any amortization)   | 1 2                                     |  | 4.4  |  |
| 12 Intensible assets (amortizable only)   |   |  |  |  |
| (a) Less accumulated amortization   |   |  |  |  |
| 13 Other assets (attach schedule)   |   |  |  |  |
| 14 Total assets   |   |  | district to the second   |  |
| LIABILITIES AND STOCKHOLDERS' EQUITY  |   | in the same of the | The state of the s | to   |
| 1S Accounts payable   |   |  |  |  |
| 16 Miges., notes, bonds payable in less than 1 yr                                   |   |  |  |  |
| 17 Other current liabilities (attach schedule)                                      |   |  |  |  |
| 18 Loans from stockholders  |   |  |  |  |
| 19 Miges, notes, bonds payable in 1 yr. or more                                     |   |  |  |  |
| 20 Other liabilities (artach schedule)  |   |  |  |  |
| Z1 Capital stock: (e) Preferred stock   |   |  |  |  |
| Day of the O  |   |  | W. M. Material Mille   |  |
| 22 reigned common fanoneisted (attach ceh.)   |   |  |  |  |
| 24 Determined commings—compropriated (enterm Sco.)                                  |   |  |  |  |
| 25 Less cost of tensury stock   |   | (  |  | (  |
| 26 Total fiabilities and stockholders' equity                                       |   |  | The state of the s | 11.74  |
|   | er Books With                           | Income Per Retur   | E  |  |
| 1 Het income per books  |   | 7 Income recorded or   | 7 Income recorded on books this year not in  |  |
| 2 Federal Income tes  | 41.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4.4. | cluded in this return (itemize)  | (itemize)  |  |
|   |   | (a) Tes-exempt interest \$.  | prest \$   |  |
| 4 Income subject to tax not recorded on books this year                             |   |  |  |  |
| (нетіде)  |   |  |  |  |
|   |   | 0  |  | 0  |
|   |   | o Deductions in this   | predictions in this tax potent not charged   |  |
| S. Expenses recorded on thooks (into year not deducted in                           |   | (a) Degraciation   | (azillali) ibai  |  |
| (a) Danastation   |   | (b) Depletion.   |  |  |
|   |   | ()   |  |  |
|   |   |  |  |  |
|   |   | 9 Total of lir   | and B  |  |
| 6 Total of lines 1 through 5  |   | 10 Income (line 28, page 1)  | ige 1)—ine 6 iess 9  |  |
| Schedule M-21 Analysis of Unappropriated Retained Earnings Fer Books (line 24 above | Retained Carn                           | ings Fer Books (   | ine 24 above)  |  |
|   |   | S Distributions: (a) Cash  |  |  |
| Z Net income per books  |   | (9) 21001  |  |  |
| 3 Uther Increases (Itomize)   |   | C Other decrees (Hemilie)  | openy  |  |
|   |   | C CUITAL DECEMBERS (11511)   |  |  |
|   |   |  |  | ļ  |
|   |   |  |  |  |
|   |   | 7 Total of lines 5 and 6.  | es 5 and 6   |  |

| d return, answer     | 452. If this is a con  |  |  |  |   |
|----------------------|--|--|--|--|---|
|                      |  | 1111111111   |  |  |   |
| ofits? (See sec-     | your current and accumulated earnings and profits? (See sections 301 and 316.)   | 1  |  | ner's country  | If "Yes," enter owner's country ▶   |
| ck) in excess of     | dividends and distributions in exchange for stock) in excess of  | -  |  | a U.S. person? (Sea Instruction S.)  | a U.S. person?  |
| other than stock     | e Day  |  | erson other than   | (c) Was the owner of such voting stock a person other than   | (c) Was the owner   |
| required to file     | interest in such frust? If "Yes," you may be required to file<br>Forms 3520, 3520-A, or 926  |  | ss, and identify   | (a) Attach a schedule showing name, address, and identify-<br>ing number; (b) Enter percentage owned ▼   | (a) Attach a schei<br>ing number; (l  |
| any beneficial       | current taxable year, whether or not you have any beneficial   |  | ugh (e)  | "Yes," complete (a) thro   | section 267(c) ) II   |
| eing during the      |  |  | Indirectly, 50%  | our any invarious, participant, conjournelly, 50% or indirectly, 50% or more of the taxable year own, directly or indirectly, 50% or more of your voting stock? (For rules of attribution, see   |   |
| ction V)?            | financial account in a foreign country (see instruction V)?  |  | ng the year  | ach corporation dur  | amount owed to yo   |
| unities or other     | or signature or other authority over a bank, securities or other   |  | amount owed by<br>and (e) highest  | your taxable year; (d) highest<br>corporation during the year,   | with or within your   |
| re an interest in    | each such corporation .  O Did you, at any time during the faaable year, have an inferest in   |  | Form 1120, tine<br>able year ending  | trentifying full total to the factor of the  | income or (loss) (4   |
| toreign corpora-     | N Were you a U.S. shareholder of any controlled foreign corpora-<br>fron? (See sections 951 and 957.) If "Yes," etfach Form 3646 for   |  | ne, address, and   | If "Yes," attach a schedule showing: (a) name, address, and identified number (b) percentage owned. (c) taxable  | If "Yes," attach a  |
|                      | M Did you file all required Forms 1087, 1096 and   |  | domestic corpo-  | rectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)   | rectly, 50% or mo<br>ration? (For rules c   |
|                      | Business activity  | llmi<br>Illini   | directly or indi-  | s of the taxable year own,   | (1) Did you at the end  |
| rincipal:            | L Refer to page B of instructions and state the principal:   |  |  | uction Y )   | 274(d). (See instruction Y)   |
| 1563)                | combination of (1) and (2) (See  |  | nventions of the<br>under section  | entertainment facilities, gifts, travel, and conventions of the type for which substantiation is required under section  | type for which s  |
| ype of relationship  | Sions of section 15617 If "Yes," check the type of relationship ,  |  | n entertsisment,   | Enter total amount claimed on Form 1120 for entertainment,   | (2) Enter total amount  |
| Tributal tributal    | K Were you a member of a controlled group subject to the provi-  | 200  | on Form W-27   | (d) Employee or family vacations not reported on Form W-27.  |   |
| at to the proof.     | 7261 9261 5261   |  |  | the Hoited States of the mossessions?  | The state of the s  |
| 7                    | your taxable year beginning in:  |  |  |  | 11 17 11 11 11 11 11 11 11 11 11 11 11 1  |
| Acres 14             | J Taxable income or (loss) from Form 1120, line  | -  | retings? ,<br>meetings outside   | <ul> <li>Employee's families at conventions or meetings?</li> <li>"Yes;" were any of these conventions or meetings outside</li> </ul>  | (c) Employee's fart<br>If "Yes." were any   |
| The state of the     | 1 Did you ever declare a stock dividend?   |  | 궁  | (c) Employee's families at conventions or meetings? (if "Yes," were any of these conventions or meetings.  | (c) Employee's farr   |
| William Contraction  | (Note For purposes of H(1) and H(2), "highes) includes loans and accounts receivable/payable).  I Did you ever declare a stock dividend?   |  | , efc.)?   | (i) Entertainment facility (bodi, reach, ranch, etc.)?  (b) Lung accommodations (except for employees on neas);  (c) Employee's families at conventions or meetings?  (f) Employee's families at conventions or meetings or  | (a) Entertainment (b) Living accomm ness)? (c) Employee's fan If "Yes," were any  |
| William Court of the | (Note For purposes of H(1) and H(2), "highest amount owed" oncludes loons and account recevebir(payable)  1 Do you eer declare a stock dividend?  1 Tasable income or (loss) from Form 1120, Into 35 page 1, io  |  |  | 10 gold cultin a deduction in elegences connected man, (s). Externament facility (bost, resoft, remoth, etc.).  (b) Lung accommodations (except for employers or neasy):  neasy):  neasy):  in 'more accommodations at conventions or meetings'.  if 'more are no proper conventions or meetings'.   | (a) Entertainment (b) Living accomm ness)?  |
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# Internal Revenue Service Department of the Treasury Instructions for Form 1120

U.S. Corporation income Tax Return Rail yar tappan mat ale coelie the tatudon where in fam 128-7 (1978-79). (References are to the Internal Revenue Code.)

General Instructions

A. Who must fils Form 1120,-

Domestic corporations, whather or not having any taxable income, unless exempt under section 501.

9. Regulated Investment compenies defined in section 661. 2. Reel estate investment truste de-fined in section 856.

If an organization more nearly re-sembles a corporation than a pertner-ship or trust, it will be an association 4. Insurance companies described in section 831. taxed as a corporation.

B. Returns required of certain orga-

Foreign corporations other than life utusi insurance companise filing 1120L and 1120M-file Form and mutual

2, Life insurance companies (section 802)—file form 1120L.

4. Exempt farmers' cooperatives (section 1381)—file Form 990-C. 3, Mutuel Insurance compenies (section 821)—file Form 1120M.

6. Exampt organizations with unre-lated trade or businese income—flie form 990—1.

 Small business corporations (section 1372(a))—file Form 1120S. Domestic International Sales Cor-tions (section 992)—file Form 120-DISC.

(section B. Political organizations 527)—file Form 1120-POL.

9. Homsowners Association (section 528)—file Form 1120-H.

3. Form and OID.-turns for

Where to file.-

High becommission of the following federal states and the states of the

| New Jerney, New York City and seaghties of Nessau, Reckland, Berffelt, and Wertchester                              | Haltzvilla, NY 00501 | ₹ | 00203            |
|---|----------------------|---|------------------|
| New York (all sher counter),<br>Consections, Meine Massa-<br>ebstetts, New Hampahre,<br>Zhede Island, Yermont       | Andorer, MA          | 4 | 35533            |
| Alaberas, Dorida, Georgie,<br>Mestesippi, South Carolina  | Atlanta, QA 31103    | ā | 91101            |
| Michigan, Ohio  | Clecinnett, OH       | 픙 | 45999            |
| Arkansar, Kansas, Lauislana<br>New Maxico, Okiahama, Tasas  | Aurtin,              | ¥ | Auetin, TX 23301 |
| Alaska, Arleans, Colorado.<br>Idaho, Minnesota, Montana,<br>Rabraska, Nevada, North<br>Dakota, Oreann, Secth Dakota | Ogden,               | 5 | Ogden, UT 84201  |

| Wisconsin ,   | Kansas City, MO 84989  | 2      |
|---|------------------------|--------|
| Californie, Herrall   | Freeno, CA 83588       | A 3384 |
| Indiane, Kentuaky, Kerth<br>Caroline, Tennessee,<br>Virginie, West Virginie | Memphis, TN 87601      | 8780   |
| Delevare. District of<br>Columbia, Merriend,<br>Pennsylvanie                | Philadelphie, PA 19356 | 1111   |

addition, persons who participate in or cooperate with an interactional boycott, may have to compilate Schedule A or Schadule Band Schedule A or Schadule Band Schedule A or to compute their loss of the following Itame: the foreign is a credit, the defarral of samings of controlled foreign corpo-ration, and DISC bensifits. F. Period to be covered by 1876 re-turn.—Fils tha 1878 event for silends: year 1878 and filsts year baginning in 1878 and ending in 1879. If the raturn is for a fiscal year, fill in the taxable year space on the form. Corporations having their principal pleas of business authole the Office discussions than the potentials that bredit (seption 599) multiple with the Internal Revolute Service Center, Phile-delphis, PA 1888.

The separate Income tex raturals of e group of economics lessed in sevaral Bervice Center regions may be filed with the Service Center for the area in which the plinicipal office of the minnighing corporation that keeps all the books and records is located.

FINAL RETURNS,—if the corporation ceess to ealst, write "FINAL RETURN" et the top of the form.

D. When to file....in general, Form is 1120 must be filed on or before the 15th t day of the 3d month effer the end of the taxely year. File Form 7004 to request en euto-matic 3-month extension of time to file Form 1120.

G. Depositry mathed of tax payment—The bashness of the tax dust (line and any boald in full whan the raturn is filled or in you intalliments, 50% by the 18th day of the 36 month and 60% by the 18th day of the 66th month after. All corporation income tax payments and estimated income tax payments and estimated income tax payments must be deposited to authorized (financial institution or federal Rasarva Bank or Branch (FRB), with a federal Tax Deposit form prainactied with a Tea Case Number 60%, in excendance with instructions appearing on the reverse of the town. Deposited the financial in the deposit from the town booteling and as a FRB anouth a made with the FRB sanvicing the goog graphic area where a taxopayar is located. The deposit must be made with that from Expedite and delined from an information can be obtained from an information can be obtained from an information can be obtained from an authorized depositive from painescribed with a Tax Tax Deposit from painescribed with a Tax Class Number 503. Do not remit directly to Internal Revenue. Records of deposits will be sent to internal Revenue for crediting to the corporation's account. File Form 7005 to request en eddi-tionel extension etter obteining en euto-matic 3-month extension by filling Form Forme W-2 and W-3.—Employee's wage and tax statement; and transmittal of income and tax etatements. 2. Form W-2P.—Statement for racip-lants of annuities, pensions or ratired pay and periodic payments from ratirement -Nominees' information re-reporting dividends, interest, count that ware racaived as a nominae on bahaif of another person. Information returns and forms that Forms 1087—DIV, INT, MED, MISC, OID.—Nominaes' information ramedical and health care payments, mis cellaneous income, and original issue dis

In Schedula K, list all Tax Class Number 503 daposits that relate to the tax-sbls year for which this raturn is filled and which were mada before or almultaneously with the filling of this return.

4. Form 1096.—Annual summary and transmittal of U.S. Information returns. 6. Form 5452.—Corporate report of 6. Forma 966 and 1099L.—Informa-tion returns regarding dissolution or liqui-dation, and distributions in liquidation.

nontexable dividende.

ment is made by mail, a deposit received after the due date will be considered timely if the texpayor establishes that it was mailed on or before the second day before the prescribed due date as pro-vided by section 7505. Tax deposits made The timeliness of deposits will be determined by date received by the finan-cial institution or FRB. If a tax pay-

7. Forms 1099-DIV, INT, MED, MISC, OID, PATR, and R.—Information returns for reporting cartain dividends, interest income, medical end haalth care pey-

income, medical end health care pay-ments, miscellangus income payments

processed by the receiving FRB rather in their returned to the lapsager. Furthermore, such tax payments received by an FRB will be dated as paid based upon the date when the proceeds of the accompanying payment instrument are colected by the FRB, and if made by main section 7502 will not experience to the payment of the

concerning exarcise of a qualified or re-stricted stock option. 9. Form 5713.—International boycott report for persons having operations in or raisted to "boycottling" countries. In "boycotting" countries. In

Form 3921.—Information

the corporation. Corporations needing a teach depositions may obten them from the Internal Revenue Service Center where they will fill the the returne. The teach spoil cation should intelude the corporation's name, identification number, additions, and the taxable year to which the deposits relate. will be mailed to corporations on a cyclical basis dapanding on the taxable year of Federal Tax Deposit Forms priciped with a Tax Class Numbar

H. Change in accounting period.—To change an accounting period, see section 1.42–1 of the regulations and form ing Period.

i. Accounting methods.—Taxable in-come must be computed using the method of accounting regularly used in keaping the corporation's books and rec-ords. In all cases, the method adopted must clearly reflect taxable income (Sea section 446.)

Corporations engaged in farming op-erations may be required to use the ac-cruel mathod of accounting. See section 447 for exceptions to the general rule.

Unless the law spacifically permits, the method of accounting used to report income in prior years (for income as a whole or for any material item) may not see changed without first obtaining consent on form 3115. Application for Change in Accounting Method.

2 ē Rounding through doller.

make estimated tax payments if it can expect its estimated tax (income tax less credits) to be \$40 or more. tas. --- A corporation must

See Form 1120-W which may be used as a worksheet to compute estimated tax. If there was an overpayment of estimated tax, file Form 4466 for a "quick refund" if the overpayment is (1) at least 10%, of expected income tax liability AND (2) at least \$500. This application 10% of expected income tax liability AND (2) at least \$500. This application must be made within 21½ months after the end of the taxable year and before Form 1120 is filled.

K. Consolidated returns.—The perent corporation must attech Form 851, Af-filiations Schedule, to the consolidated return. For the first year a consolidated return is filled, each subsidiary must attach Form 1122.

File supporting schadulas for each corporation included in the consolidated return. The schadulas must be incolumnar form and show, both before columnar form and show, both before columnar form and shows so the standard standard should be beginning and and of the taxable income, balence sheets as of the beginning and and of the taxable syst, and a reconciliation of relatined samings.

The standard specificated balence sheets and a reconciliation of consolidated balence sheets.

L. Stock ownership in foreign corpora-tions.—See section 55(1c), and statch the required statement if there was an ownership of 5% or more in value of the outstanding stock of a foreign personal holding company.

A taxpayer who controls a foreign cor-poration, or who is a 10% or more share-holder of a controlled foreign corpora-tion, may be required to file Forms 2952 and 3646.

ance sheats must agree with your books and records. Any differences must be reconciled. Copies of balance sheats re-upfured by Feders, State, etc., euthorities may be used in place of Schadule L. Certificates of daposit should be included as cash on line 1 of the balance sheet. Ŕ M. Financial statements.-The

etc... authority may submit copies of such statements in place of the information required on lines. I through 30, page. It salirods may substitute form 1090. In such cases, terable income must be reconciled in Scheduls M-L with the net profit shown on the statement and entered as line 30, page 1. other corporations required to submit substantially similar statements of in-come and expense to any Federal, State, Banka, insurance companias,

pleted in accordance with the method of accounting used in computing taxable Financial statements are to be comncoma.

N. Attachments.—If more space is needed on forms or sabdules, attach separate sheets Attach schedules in alphabetical order and forms in numerical order to the back of from 1120. Be sure to gut the taxaper's name and employer identification number on these separate sheets.

IRS offices

return.—Use Form any error in a pre-1120X to correct any error is viously filed income tax return. Amended

P. Transfers to corporation controlled transfaror, -- if a person acquires of a corporation in

exchange for property, end no gain or loss is recognized under section 351, the transferor and transferoe must attach the information required by section 1.351—3 of the regulations.

Q. Signature.—The return must be signed and dated by the president, vice president, vice president, treasurer, assistant treasurer, corporate officer (such as tax officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required, to be filled on behalf of a corporation.

1120, the space under the signature of ordicar should remain that. If someone prepares form 1120 and does not charge the corporation, that person should not sign the return. Certain others who prepare form 1120 should not sign. For of the corporation such as clerk, secre-tary, atc. does not have to sign. (This list is not eli inclusive.) example, a regular, full tima employee If your corporate officer filled in Form

Generally, anyone who is paid to pre-pare Form 1120 must sign the return and fill in the other blanks in the Paid Praparer's Information area of the return.

Form 1120, the preparer with primary responsibility for the overall accuracy of the return must sign as the preparer. When more than one person prepares Form 1120, the preparer with primary

If the praparar is salf-amployed (i.e., is not amployed by any person or business entity to prapara the return), ha or sha should check the "SE" box.

a preparer is required to sign Form 1120, please contact an IRS office. If you have questions about

The person required to sign the return MUST

-Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptabla);

—Give a copy of Form 1120 to the taxpayer in addition to the copy filed with

some of the preparer's other responsibilities and penalties for which he or she may be lable. The publication also contains the regulation citations which gover how the work. Tax return preparers should be familiar with their responsibilities. This publication is available at Publication 1054 is a guide listing IRS.

one calendar month under section 33\_\_\_\_scut corporations should statch a computation (following the format in Rev Proc. 75-11, 1975-12 CB-677) of accumulated samings and profits including all items of income and expense accumulated is completed. R. Corporations that liquidate within

S U.S. person—(See question H (2)(c), page 3 form 1120 —The term "U.S person" means (1) a clitzen or means (1) a clitzen or mestic partnership. (3) a domestic partnership. (3) a domestic corporation, or (4) any estate or trust (ather than a foreign estate or trust within the meaning of section 701(a)

Owner's country, for individuals, is their country of residence. For all others, it is the country where incorporated, organized, created, or administered.

1. A corporation that fails to file its tax return by the prescribed due date including any extensions of time for filing may be subject to a pensity of 5% a month, up to a maximum of 25%, for each month the return is not filed (the pensity is imposed on the net amount due—section 665 (6911)). Avoid penalties and interest by cor-rectly filing and paying the tax when due.

tax when due may be subject to a penalty of 1/5 g. a month of fraction of a month, up to a maximum of 25%, for each month, the tax is not paid (the penalty is imposed on the net amount due—section 6651 (a)(2)). A corporation that fails to pay the

The above penalties will not be im-posed if the corporation can show that the failure to file or to pay was due to reasonable cause and not to willful

interest charge imposed on unpaid tax at a rate pursuant to section 6621. These penalties are in addition to the

3. A corporation that falls to pay the proper estimated tax when due may be subject to an underpayment penalty for the period of underpayment (section 655) at a rate pursuant to section

If estimated tax was underpaid, attach Form 2220 to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2220, be sure you check the box below line 33. If you owe a penalty, show the amount in the space below line 33.

If you owe tax on line 33, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from the overpayment on line 34.

Real Estate Investment Trusts see sec-Real extate Investment trusts.-schedules where applicable.

year, you had an interest in or signature or other euthority over a bank account, securities account or other finencial account in a foreign country, check the Yes bos for question O. However, you V. Foreign Financial Accounts and For-

should check the No box if the combined assets in the account(s) were \$1,000 or or less during the entire year, or were with a U. 5 millaxy absings belief to perfete by a U.5 millaxy absings belief to perfet by a U.5 millaxy and more than 50 percent of the stock in any corporation that owns one or more foreign bank accounts, you must check the Yes box for question 0 det form 90–22 I to see if you are

considered to have an interest in, or signature or other authority over a-bank, security, or other financial account in a foreign country

if you checked Yes for question 0, if you checked Yes for question 0. If form 90-22. I you can get this form many IR5 offices file the completed form by June 30, 1979, with the Departionary June 30, 1979, with the Department of the Treasury, 60 80x 28309, Central Scation, Washington, DC 20005. Do not file it with the IRS, it is not a tax

If you were a grantor of, or transferor to a foreign trust, which trust was in being during the tax year, check the Yes box for question P.

If the employer identification number (EIN) is wrong on the label or if a label was not received, show the correct number on the return. number.— W. Employer identification

able from any IRS or Social Security Ad-ministration office. Send Form \$5-4 to the same Internal Revenue Service Cen-ter to which Form 1120 is sent. Corporations that do not have an EIN should apply for one on Form 55-4, avail-

X. Total assets.—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

(section 224(d))...(See Form 1120 question (G/C) page 3). The amount required to be entered us the total amount expended during the year for entertainment, entertainment accidities, gifts, travel, and conventions for which substantiation would be required under sec-Y. Travel and entertainment expenses tion 274(d).

expenditures reflected in beginning in-whortories, capalitated expenditures aub-lect to depreciation, etc.). However, ex-penditures paid or incurred in tax years appliants in 1978 that are included in the cost of inventory, merchandles pur-chased for resale, or capitalized in saset accounts, etc., should be reported in the total as if they were fully deducted on the total as if they were fully deducted on the total as if they were fully deducted on the total as if they were fully deducted on the such next move in though all or a portion of such expenditures ere included in end-ing inventory, easet accounts, etc. Expenditures paid or incurred in years prior to taxable years beginning in 1978 but not deducted in those years are not required to be included in the total (i.e., expenditures reflected in beginning in-

Do not include amounts treated compensation and reported on Fori

definitions and rules governing the types of expenses for which substantiation is required and therefore reportable in item (Q.2) section 1.274-5 for

# Specific Instructions

the with line items on page I of the return.) (Numbered to correspond

profits of a foreign corporation for a stazeb year during white (1,) all of its outstanding stock is ewined (directly or indirectly) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a rade or business within the U.S.

Gross Income

1. Gross receipts,—Enter gross receipts or sales from all business operations except those required to be reported in lines 4 through 10. For reporting advance payments and long-term contracts, see section 1.451-5 of the regulations.

If the installment method is used, enter on line 1 the gross porton notilections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 schedule showing for the current and 3 preceding years. (a) gross sales. (b) cost of gods sold (c) gross profits, (d) percentage of gross profits is gross profit on amount collected, and (f) gross profit on amount collected.

2. Cost of goods sold.—See instruc-tions for Schedule A.

4. Dividends.—(Numbered to correspond with line numbers in Schedule 0

domestic corporations subject to income tax and which are subject to the 85% deduction under section 243(a)(1). Include on this line taxable distributions from a DISC or former DISC that are designated as being eligible for the [1.] Enter dividends received from 85% deduction.

Small business investment companies must enter dividends received from domestic corporations subject to income tax even though a deduction is allowed for the entire amount of such dividends in line 1 of Schedule I. For dividends in line 1 of Schedule I. For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

ceived from mutual savings banks, etc., are really interest and should not be treated as dividends.

[2.] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

[3.] Enter dividends received from for-in corporations and which qualify for e 85% deduction provided in section the 859 245(e).

7. Gross rents.—Enter the gross amount received for the rent of property. Deduct expenses such as repairs interest, taxes, and depreciation in the [4.] Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b). In general, this deduction applies to dividends paid out of the sarnings and

9(a). Capital gain nat income. - Every proper lines for deductions.

eale of exchange of a capital asset must be reported in deatel in Schedule Dean though no gain or loss is indicated.
If the not long-term capital gain exceeds the net short-term capital loss, or in case of only a net long-term capital loss, or special compute the electronality is not spared. Or but see if it produces a lesser tax.

the net line 11, 9(b). Gain or (loss).—Enter gain or loss from Form 4797, Part II.

(Include

[5.] Enter foreign dividends

ing minimum distributions under sub-part P, not reportable on lines 3 and 4. Exclude distributions of amounts con-structively taxed in the current year or in prior years under subpart F.

years under the specific charge-off method and refunds of taxes deducted in prior years. Do not offset current year's taxes with tex refunds. 10. Other intome.—Enter any other taxable Income not listed above and explain its nature on an attached schedule. Examples of other income would be recoveries of bad debts deducted in prior

> raceived from controlled foreign cor-porations under subpart F. This emount should equal the totel of amounts re-ported in Schedule A, Form(e) 3646. [7.] Include gross-up for taxes deemed peld under sections 902 and 960.

[6.] Include income constructively

If "other income" consists of only one item, identify it by showing the account ception in parentheses on line 10.

### Deductions

dividends received deduction under section 243(a)(3). Corporations making this election are subject to the provisions of section 1561.

[9.] Enter taxable distributions from a DISC or formar DISC that are dealg-nated se not being eligible for the 85%

ect to the elective provisions of section 243(b) and are entitled to the 100%

[8.] Enter only those dividends aub-

whom the combined amount is less than \$30,000. [10.] Include dividends (other than cells gain dividends and exempt interest dividends) received from regulated investment companies and which are not subject to the SSY, deduction; dividends from fex-exempt organizations; dividends from the seating gain dividends of the the state investment trust which, for the taxable yeer of the trust which.

This information is to be submitted by each member of an stillisted group included in a consolidated return.

In which the dividends ere peid, quelifies under sections 856–860; dividends not seligible for a dividends-received deduction beceuse of the holding period of the stock or an obligation to make correspond

sponding payments with respect to aim-liar stock; and any other taxeble dividend income not properly reported ebove.
If petronage dividends or per unit retain ellocations ere included in Schedule C, line 10, identify the total of these

ducted elsewhere on your return) paid or incurred for the texable yeer. 13. Salariss and wagss. —Enter on line 3s the emount of total selaries and 13s the emount of total selerles end wages (other than seleries and wages de-

Enter on line 13b the amount of new Jobs credit from Form 5884, line 13. See Instruction G of the instructions for Form 5884 for edditional information.

cidents i mosts, such as isbor and sup-plies, that do not edd to the value or appracially profong the life of the prop-ery. Include in this line the total amount of repaire figured under the Class Life Asart Democration Fangs (CLADR) 8ye. 14. Repaire.-Enter the cost of

losna, notas, mongagas, bonda, bank deposita, corporate bonda, tax rafunda, not offset interest income egainst

Other Interest,--Enter Interest

s. capped and electry—From the writes to handle to perpet and electry—From the writes for bending after becomes 13, 1976 and before January 1, 1980 to remove architectural and transportation barriers to handleapped and electry persons, see section 190 and Temporary Internal Revenue Regulations section 7,190.

less in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section 166) trasted in either of two ways---(1) as a deduction for debts that become worth-15. Sad debts.-Bad debts

Application to change the method computing bad debts must be made Form 3115.

17. Taxes.—Enter taxes paid or ac-cred during the taxable year.

Do not include federal income taxes, foreign or U.S. possession income taxes if a foreign possession income taxes claimed, or taxes not impossed on the cor-portion. See section 1 GA(d) for appor-tionment of taxes on real property be-tween seller and purchaser.

18, Interest.—Do not include interest on indebtedness incurred or continued to purchase or cerry obligations on which the interest is wholly exempt from income tax (For exceptions see section 265(2).)

to the eccounts
dends, interest, or earnings.
See section 267 for limitation on de-Mutual savings banks, building and loan associations, and cooperative banks should anter amounts paid or credited to the eccounts of depositore as divi-

transactions between related ductions for unpaid expenses and terest in transactions between relat taxpayers.

Generally, a cash basis taxpayer cen-not deduct prepaid interast allocable to years subsequent to the current taxable year. A cash basis taxbayer, who in 1978 prepeld interest allocable to any pariod after 1978, can only deduct the emount allocable to 1978. Please see Publice. ton 545, Income Tax Deduction for intarast Expense.

19. Contributions—Enter contribu-tions or effits actually add within the taxable yest to or for the use of charitis. Be and governmental organizations de-actibed in section 120(c) and any un-used contributions certied over from

The total amount claimed may not exceed 6% of seasile income (ins 30) computed without regard to (1) any detection of contributions, (2) he age-elial deductions in line 22(b), (3) deductions in line 22(b), (3) deductions in line 22(b), (3) deduction and any seasile and 860, (4) any net operating loss carpback to the teasile year under section 122, and (in) any applie lass carpback (b) in any applie lass carpback (b) the taxable year under section (c).

Chartable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

A contibution carryover is not elcrease a net operating loss cerrover.

See section 120(d)(2)(8)

Corporations on the accruel basis may
elect to deduct contributions peld on or
proporation on the accruel basis may
elect to deduct contributions peld on or
proporations on the accruel basis may
elect to deduct contributions peld on or
the end of the taxable yets board of
directors during the taxable yets. A declarget to account of the conproporation and account of the contributions was adopted by the board of
directors during the taxable year. And etlarget the resolution, must both be
expected to the resolution, must both be
expected to the resolution, must both be
expected to resolution and the amount
Attach a chedule showing the name
of sect organization and the amount
used in accritibation and the amount
used in accritibation and the marked
used in determining its fair market value.

If a contribution carryover is included,
when the amount and how it was deter-

Special rule for contributions of car-tain property.—If a cheritable contribution tion of property is made, the contribution must be reduced by the sum of

(1) the ordinary income, short-term capital gain and

(2) for certain contributions, 621/5 % of the long-term capital gain,

that would have resulted if the property ware each at it a fair, market value. The raduction for 621,9% of the long-term regulation for 621,9% of the long-term of tangiting and regulation for a purpose of tangiting beannal property for use by an exempt organizated to the basile for its examption, and (2) contributions of early examption, and (2) contributions of early property to or for the use of careful or vets foundations. (Section 12016) For special rules regarding the contribution of inventory, and other ordinary income of inventory, and other ordinary income or property (described in section 1211) for (2)), to an exempt organization described in section 501(c)(3), for use in the care of the lin needly, or infents, see section 170(e)(3).

Bergain sais to a charitable organization—if a charitable contribution deduction is taken for proparty sold to a charitable corporaty sold to a charitable organization, the adjusted basis for determining gain from the sais. It is an amount which is in the amount to the adjusted basis as the amount reliabled is to the fair market value of the

20. Amortizetion.—If a deduction is cleimed for amortizetion, ettach a sebedule showing: (1) a description of the expenditures being emoritized; (2) date ecquired, completed, or expended;

(3) emount being emontized; (4) emor-tatition deducted in prior years; (5) emortization period (rumbar of months); (6) emortization for this year; end (7) the totel emount of emortization less the emount claimed in Schedule A end else-where on the return.

See section 169 and related regule-tions for conditions under which the cost of cartified pollution control facilities may be smortized over 60 months.

See section 188 for amortization of certain expenditures made before Januery 1, 1977 for on-the-job training end before January 1, 1982 for child care facilities over a period of 60 months.

See section 191 (and Temporary In- a ternal Revenue Regulations section 2.191) under which the cost incurred in certified rababilitation of a historic a structure may be amontized over a 60- e month period.

21. Depreciation.—See instructions for Form 4562, Depreciation. If you elect Class Life Asset Depreciation Ranga (CLADR) Systam, get Form 4832.

22. Depletion...See section 613 and 613.4 for percentage depletion retea epplicable to netural deposits.

Attech Form T if e deduction is cleimed for depletion of timber.

24. Pension, profitshering, etc., tend refers to all plons for which ell essists have not been distributed. Also include any plans in which essists were distributed in the current year. The number of plens must be indicated whather or not adduction is claimed. Complete form 5500 for each plan complete form 5500 for each plan to mark the ware lever than 100 participants at the beginning of the plan year. See in structions for above forms for compute. tion of allowable deduction on line 24. Fight tass forms on or ablote the last day of the 7th month following the close of the plan year. ERISA imposs peneities for fallure to furnish complish information and failure to this statements and reEntar the amount of controllers are more than the desired and the controllers are not an incidental part of a person of a pers imposas certain rulas on an amployar which will permit amployees (including spousas and dependents) to exclude from income employer contributions to a from Income employer contributions quelified group legal services plen.

26. Other deductions.—No deduc-tion is ellowable for the emount of eny item or pert of it eflocebie to a class of

exempt Income except certain portions of Interest Incurred by face amount certificated compoulies registrated under the Investment Act of 1940. (See section 268 (2).) Hems directly attributable to wholly exempt income must be allocated to such income, and items directly attributable to eny class of taxable income must be elected to such taxable income.

to taxable income and exampt income, e reasonable proportion of the Itam, deter-mined in the light of all the facts and cir-cumstances in each case, must be allo-If an item is indirectly attributable both cated to each.

The method of valuing inventories may to rote be changed without permission. Application for permission to change must be made bn Form 3115. Check method(s) tused for valuing closing inventories in the 8(a).

Schedule A—Cost of Goods Sold

Attach e statement showing (1) the amount of each class of exampt income and (2) the amount of expense items allocated to each such class. Show the emount allocated by apportionment sep-

If petronage dividends are included in line 26, page 1, form 1120, Identify this deduction and the total amount in the echedule "Other deductions" to be atteched to form 1120.

29(e). Net operating loss deduction.— The "net operating loss deduction" is the une of the net operating loss carryovers and carrybacks to the (axable year. (Section 172(a).)

Generally, a nat operating loss may be certied beth, to each of that 3 years pre-ceding the year of each loss and carried over to each of tha 7 years following the year of each loss; or, an election may be mede whereby a nat operating loss may lust be carried over to sent of that 7 years following the year of each of the 7 years following the year of such loss. The election, and the nat operating loss to the first taxable year to which it may be carried to the not operating loss to the first taxable year to which it may be carried to the not operating loss to the first taxable year to which it may be carried to each of the loss over the sum of the taxable prome for each of the prior taxable years to which the loss may be carried. (Section 172(b.))

If there is a net operating loss cerry.

Back, life Form 1139 within 12 months
after the close of the taxable year in
which the net operating loss occurred
for e "quick refund" of taxas (Section
6411.)

turn/raports.

preceding year, the unused credit may be carefuled bekt to the 8 preceding years (however, the WIN credit cannot be certiad back to years beginning before 1972), and under the provisions of ection 6411, a quick refund of the taxes affected may be obtained by filing form if a net operating loss carryback cre-stes an unused investment credit or en unused work incentive (WIN) credit, in e-

to the extent such dividend is paid out of the corporation's accumulated DISC In-come or previously taxed income, or its e deemed distribution under section 995(b)(1). See section 172 for special rules, limitations, and definitions pertaining to net operating loss carrybacks and carryovers. 29(b). Special deductions.—See Instructions for Schedule I.

un general, no dividends-received deturditor will be allowed on any state of
stock (a) that is disposed oil if the cord poration held it 15 days or less, or (b) by
the extent the corporation is under any
to the extent the corporation is under any
to the extent the corporation is under any
to obligation to make corresponding payments with respect to substantially identiin in

2. Limitation an dividends-received deduction.—Line Znay not exceed 55% of (line 28, page 1, less the sum of lines and 5 of Schedule I). For this purpose, line 28, page 1, is to be computed with out regard to any capital loss carryback to the lasable year under section 1212 (3)(1). If this is the first year the "Last-in (First-out" (LIFO) inventory method provided in Section 472 was adopted and used, altach form 970 or a statement own, the information required by Form 120 and check the LIFO box in line 8(b). Enter the amount or percent in line 8(b). Enter the amount or percent in line 8(c). Enter the amount or percent in line 8(c).

in a year in which a net operating loss occurs, sections 172(d) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends received deduction.

In the case of a small business invest-ment company, the dividends-received deduction of 100% included in line 2 is not subject to the overall 85% limitation. Sec. Financial institutions should see tion 596 for special limitation on o dends-received deduction.

S. Deduction for dividends paid on cardin preferred stock of public utilities.—Section 247 allows public utilities a deduction 029,167% of the lesser of (1) dividends paid on their preferred stock during the taxable year, or (2) it as belienceme computed without regard to this deduction. In a year in which a net year in the deduction in a year in which a net year in which a net year in which a net year in which a net year in which a net year in which a net year in which a net year in which a net year in which a net year in which a net year in which a net year in which a net year in which a net year in the deduction is to be competing to a section 272(a) provides that the deduction is to be computed. (3) Full absorption method of inventory costing—Targopers engaged in manu-tacturing or production operations must use the full absorption method of linven corosing. If they are not using the full absorption method of inventory costing, which both direct and certain indirect production costs are included for inventory value purposes. The traings for full absorption may be made by filing form 23.15. For further details, see Rev. Proc. 75–40, 1975–2 C.8, 571 and section (471–11 of the regulations. cost of operations (where Invantories are not an inconse-determining factor)—
If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) is salaries and wages and (2) other costs in (1).

6. Deduction for Western Hemisphere Trade Corporations.—Section 922 allows Western Hemisphere Trade Corporations a deduction of 10.417% of 1ax able income computed without regard to this deduction. cluded on line 4, Schedule A, identify this cost and the total amount in the Schedule "Other costs" to be attached to Form 1120

However, no deduction is allowed to a corporation for a taxable year for which it is a DISC or during which it owns directly or indirectly at any time stock in a DISC or former DISC as defined in section 992(a).

line

with

(Numbered to correspond numbers in Schedule I.)

Schedule I—Special Deductions

# Computation Schedule J—Tax

1. A small business investment com-pany operating under the Small Business investment Act of 1958 may deduct 100% of dividends received from do-mestic corporations subject to income tax (Section 243(a)(2))

No deduction is allowed under section 13 for a dividend from a DISC or forer DISC (as defined in section 992(a))

The Tax Reduction and Simplification Act of 1977 extends through 1978 the lower tax rates and higher surfax exemption.

603 (Personal holding companies-Schedule PH (Form 1120) before plating Schedula J.)

1. Surtax Exemption.—In general, corporations are entitled to a surfax exemption of \$50,000. However, members of a controlled group are entitled to one \$50,000 curvax exemption which is to be divided equality unless the group to be divided equality unless the group consensits to spit up the exemption in accordance with an apportionment plan. For purposes of lines 2 and 4, all members of a controlled group will enter one half of their surfax exemption allocation line 2 and the remaining one-half on line 2 and the remaining one-half on line 2.

When an apportionment plan is adopted or later amended, each member of the controlled group must attach to this tax return a copy of its consent to this plan. The copy should show or have attached the amount of the surfax exemption apportioned to that member, as well as other case. See section 1561 and regulation section 1.561—3(b) for the regulation section 1.561—3(b) for the time and manner of making the consent.

2. Tax installment payments under the Bank Holding Company 713 Act of 1976.—Section 6188 provides that each holding Company may elect to pay in installments the tax attributable to the sale of certain assets, the divestiture of which is certain assets, the divestiture of which is certain assets, the divestiture of which is certain assets, the Bank Holding Company must attach a statement is efection as sercised, the Bank Holding Company must attach a statement as mount of the installment pay minut followed by the words "computed under section 6156". If an election under section 6156", If an election under section 6156", If an election under section 6156", If an election under section 6156", If an election under section 6156", If an election under section 6156", If an election under section 6156", If an election under section 103(p) election." as the case

may be.

Distributions pursuant to Bank Hold.

In Bonnpany Act.—If an electron under section 1103 (g) or (h) applies to a section 1101 distribution, the bank holding company making the distribution must enter the words "section 1103(h) electron individual to "section 1103(h) electron," as the case may be, in the right hand marking the case may be, in the right hand marking his properties of the properties

mined without regard to income or deductions allocable to the life insurance department; and (2) a partial tax on the taxeble income computed on Form 1120L of the life insurance department. Enter the combined tax on line 9 of Schedule J. Form 1120. Attach Form 1120L es e life insurance business.—The tax under section 594 consists of the sum of (1) e partial tax computed on Form 1120 on the taxable income of the bank deter-3. Mutual savings banks conducting schedule and identify as such.

Possessian tax credit.—See Form for rules on how to elect to cisim

nsurante al insuran e evrept life or marine certain fire in floud insurance pom

losurance 63% Life i 6356 Muto

the possession tax credit (section 936). Compute the credit of from \$736 and include the amount of the credit in the total for line 11. Schedule J (form 1120). While in the mergin next to the entry on line 11, the amount of the credit and identify it as being a section 936 credit.

S. Credit for wages paid or incurred in work incestive (WIN) program.—
Employers may claim a credit of 20% of the safetings and wages paid or incurred to employees hired under a WIN program. The credit is allowed for the states and wages paid or incurred for the first 12 months of employment.

For special rules and limitations, see Form 4874 and sections 50A and 50B.

6. Tex from recomputing a prior year WIN credit.—If a WIN program employee is dismissed before completing a certain period of employment, the WIN credit praviously taken on such amployee may be subject to recepture. If so, rebay (with certain exceptions) any tax credit previously shaen on the salaries and wages paid or incurred to that employee. (See Form 4874)

The tax from recomputing a prior year work incentive credit may not be offset against the current year's work incentive egainst cradit. 7. Investment cradit.—In most cases, the investment cradit rate is 10% for properly acquired and placed in service during the taxable year. Corporations enty if the corporation contributes by if of the qualified investment to an employee stock ownership plan (ESOP). Beginning in 1937, in list of the 11% credit, a corporation may elect up to entitle the corporation may elect up to entitle Society accorporation may elect up to entitle Society.

erty If (1) the corporation increases its state 2509 contribution from 1% up to 1.5% of the qualified investment in 1.0% property and (2) corporate employees make an ESOP contribution of up to one-half percent in similar type property. Complete form 5500 for each employee stock workship plans and file in on or before the last day of the 7th month following the close of the plen year.

The limit on the emount of used property eightle for the investment credit is \$100,000.

The investment credit also epplies to prograss parents made during the construction of property thet requiras at least two years to construct and that has an expected useful life of at least sown years.

See Form 3468 for special rules and limitations.

8. Tax from recomputing a prior year investment credit. —If property is discosed of prior to the life-years cate, and you used in computing the investment credit. The credit must be recomputed the probacty was actually haid. (For recomputation of the investment credit for qualified propers accomplications, ase section 47(a)(3). If the credit taken, include the recomputed credit, the tax in the year in the recomputed credit, the tax in the year in excess from access. For a 4255 may be used to compute the tax.

The tax from recomputing a prior year investment cradit may not be offset against the current year's investment

New Jobs credit.—In general, for e taxable year beginning in 1978, the credit

shall be an amount equal to 50 percent of the access of the aggregate unemployment intent of \$2.200 for each employee) over 102 percent of the aggregate unemployment insurence wages paid during 1977. An additional 10 percent credit may be cleimed for rearlal wocastonal remains and analyses. See form 5884 for definitional visual publication returns, special units, and limitationa. Also see Publication en 902, Tax Information on Jobs Tex Credit.

Do not take an expense adduction for that portion of the new jobs credit (determined of the new jobs credit (determined of the new jobs credit (determined of the new jobs credit (determined of the new jobs credit (determined of the new jobs credit (determined of the new jobs credit (determined of the new jobs credit (determined or the new jobs credit (determined or the new jobs credit (determined or the new jobs credit (determined or the new jobs credit (determined or the new jobs credit (determined or the credit or strade or business under common control with other trades or business, see section 280c.

10. Minimum tax.—In general, the corporate minimum tax state is 15 porcent and the minimum tax assembtion is the greater of \$10.000 or the regular income taxes for the year.

The tax preference thems for corporative are decleared depote/eletion on real proparty; accelerated depote/eletion on real proparty; accelerated depote/eletion on real proparty; accelerated depote/eletion on personal holding companies); emorphisms are accelted proparty; accelerated depote/eletion on personal holding companies); emorphisms are control feel; this, realized or feeling astock, only the personal holding companies); and, capital gains, call in state for the species of the accelerate holding companies); and, capital gains. Attach form 4656 if the state for the minimum tax, OR II there is any minimum tax individual search from a orior taxable yeart of his year.

Codes for Principal Business Activity

enter on page 1, under C the c

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TRANSPORTATION, COMMUNICATION. ELECTRIC, GAS, AND SANITARY SERVICES

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WHOLESALE TRADE

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198 Online recent Jubber
198 Other feather and feather products
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1978-0-263-105

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SCHEDULE D (Form 1120)

Department of the Tressury Internal Revenue Service Name

Capital Gains and Losses

► Attach to your income tax return.

1978

Employer Identification Number

|   |   | g Gain of<br>after 127<br>see instru                                |   |   |  |   |  |
|---|---|---|---|---|--|---|--|
| - | SS  | f Gain or (foss)<br>for the year<br>(d less a)                      |   |   |  |   |  |
|   | Part   Short-term Capital Gains and Losses—Assets Held ONE YEAR or Less | d Gross safes price a Cost or other basis                           |   | 1 |  | 1 |  |
|   | Assets Held Of  | d Gross pailes price<br>less expense of sale                        |   |   |  |   |  |
|   | and Losses—   | c Data sold<br>(mp., day, yr.)                                      |   |   |  |   |  |
|   | Capital Gains   | b Da's acquired   | , |   |  |   |  |
|   | Short-term  | • Kind of property end description (Eremple, 100 sheres of 'I' Co ) |   | : |  |   |  |
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| TAIL Long-term Capital Gains and Losses—Assets Held More Than ONE YEAR | 4 Enter section 1231 gain from Form 4797, fine 6(a)(1) |     |     |          |     |     |

2 Unused capital loss carryover (attach computation)
3 Net short term capital gain or (loss)

# 6 Net long term capital gain or (loss).

# Losses

|  | _  | _ |   |
|--|--|---|---|
| :  |  |   |   |
|  |  |   |   |
| 7 Enter excess of net short term capital gain (line 3) over net long term capital loss (line o). | 8 Enter excess of net long term capital gain (line 6) over net short term capital loss (line 3). |   | 9 Total of lines 7 and 8 Enter here and on Form 1120, line 9(a), page 1 |

# PERIV Alternative Tax Computation

# (Fiscal year corporations, do not complete Schedule D (Form 1120), Part IV but instead complete Form 1120-FY (1978-791)

| STRUCTURE TO LIGHT THE TO |
|---------------------------|
|                           |

- Enter line 14 or \$25,000, whichever is less (Members of a controlled group enter one half of surfax allocation, see instructions).

  Subtract line 15 from line 14
  - 20% of line 13 22% of line 15 16 17 18 18 20 20 21
    - 48% of line 16 30% of line 11
- Lutai of lines 17 through 20 if applicable, enter here and on form 1120, I, and write. ALT in the margin to the right of the enter. in the margin to the right of the entry Alternative tax— line 9 Schedule

This schedule provides for the reporting of sales or exchanges of capital assets Every sale or exchange to property must be reported even though no gain or loss is indicated some 4797 and related instructions for References are to the Infernal Revenue Code I

nstructions

reporting sales or exchanges of property other than capital assets including the sale or exchange of property used in the trade or business and involuntary conversions (section [23]) also, gain from the disposition of interest in oil or gas property (section 1254)

1055 1778 trons

### Parts I and II

Note: The Tax Retorm Act or 1976 in creased the holding period for long term capital gains and losses to more than one year for taxable years beginning in 1978 and after

and alternative received from any mistall.

The analysis of the project of the analysis of the amounts received as long. I clear to forther will reternate to the amounts received as long. I clear or short ferm gain and utunes fransactions. Clans and losses on futures transactions in any commodity subject to the rutes of a band of this does of commodity exchange will retain the more than 6 month holding section the los long term treatment. See Section 1222.

Instructions for Column g —Fiscal year taxing year will enter in column g that portion of column g that portion of col upnate will relates to sales and exchanges after December 31.1978

Capital Assetta—Each leem of property held for a corporation (whether or not connected with a first sale to observes) is a capital asset energit in mentionable assets or property held primary to sale to customers. (2) dependable or many to sale to customers. (3) dependable or many to sale to customers. (3) dependable or many to sale to customers. (3) dependable or many to sale to customers. (3) dependable or many to poperty, they care mentioned for the sale of compositions with a security of a security of the security of

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Under the provisions of section 6411, a quick and under the provisions of section 6411, a quick and of the first companion of the provision of

Worthless Securities —Except for banks if securities which are capital assets become wholly worthless during the farable year, the floss is to be frested as a capital foss as of the last day of the farable year.

Losses Not Allowable — The loss is allowed In Losses Not Allowable — The loss is allowed In In allowed In It is a property or or securing the second in the loss of the or securing the second 26 in the loss of t

It a charitable contribution deduction is al-though by respond of a sale of topoperty to a char-table organization, the adjusted basis for deter-mining gain from the sale is an amount which is the same ratio to the adjusted basis as the amount realized is to the fair market value.

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R11. All references to the numbers on form
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### Part IV

Atternative Tai Computation.—If you have an excess of net long term capital gain over net short erm capital loss compute the Tax using the alternative method (section 1201) to determine if the resulting tax is seen than the tax

Computed Loss the requisit method.

The alternative tax is the sum of (1) a portial tax to computed to the remain last off the arrival tax of the computed tax for the revisit of net loss term capilal parameter net storic terms of net loss term capilal parameter net storic terms of net loss term capilal parameter tax, dedictions in computing the alternative tax, dedictions in computing the alternative tax, dedictions in common loss of the special of come (special as commonlors) and the special of come (special as commonlors) and the special of recomplicing

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Minimum Tax on Tax Preference items.—If the net long term capptal gain exceeds the net short-term captal loss, you may be liable for minimum hax See form 4626.

## Installment Sales

It you sold personal property der mone than 15 1000 or real property regentless of amount you may be eligible in trept himse are no est ments in the instellment in mehror of 101 his payments in ments in him you of a side condition of the elling order (See section 4511) San's asits must ing order (See section 4511) San's asits must no order (See section 4511) San's asits must no order (See section 4511) San's asits must be once payment the property or more propriette. With a least one payment the principle or each of two stables.

For treatment of a portion of payments as "unstated interest, on deterred payment sales see Section 483

© 1120-DISC Deactored of Its Tessury termal Revenue Serves

# Domestic International Sales Corporation Return

| For calendar year 1  | 978 or other (   | lavable year beginning  | 1.  | . 1978. ending                                 |  | . 19                           |   |
|--|--|---|---|--|--|--------------------------------|---|
| A Date of DISC elect   | ion Name   | A Date of DISC election Name  |   |  | C Employer Identification number   | number                         | • |
|  | NEDN   | Number and street   |   |  | O Date incorporated  |                                |   |
| Business code number (See page 8 of instruc-tions)   | <del></del>  | City or town, State, and 21P code   | ē   |  | E Enter total assets from line 3, column (B), Schedule L (see instruction L) | line 3, column<br>struction L) |   |
| F Did any corporation, individual, partners more of your voting stock?   | ting stock?  | al, partnership, trust or<br>ner's name, address, ide<br>struction (i)  | F Did any corporation, individual, partnership, trust or estate at the end of your taxable year own, directly or indirectly, 50% or more of your voting stock?  If "Yes," enter before the owner's name, address, identifying number, percentage of voting stock owned and, if a corporation, then a seems in instruction D).   | ear own, direct                                | ly or indirectly, 50% or   | Yes No                         | _ |
| Partie   |  | ldentifying<br>number   | Address   | Percent-<br>age of<br>voting<br>stock<br>owned | Total assets<br>(Corporations only)  | Foreign<br>owner<br>Yes No     |   |
| G Indicate by placing an "receipts (line 4, page 1)  | ng an "X" in<br>page 1).                                       | the appropriate box(e   | G indicate by placing an "X" in the appropriate box(es) the inter-company pricing rule or rules which were applied to 25% or more of total receipts (line 4, page 1).  Tecepts (line 4, page 1).  To 50-50 combined taxable income method. [] 4% gross receipts method. [] Section 492 method ("arm's length pricing")  | rrules which w                                 | ere applied to 25% or r  | more of total                  |   |
|  |  | All Computations<br>Under Section 994   | All Computations Must Reflect Inter-Company Pricing Rules Under Section 994 il Used (See Schedule P (Form 1120-DISC))   | Pricing Ru<br>m 1120-DISC                      | es<br>((:  |                                |   |
|  |  |   | Gross Income  |  |  |                                |   |
| 1 Qualified export receipts from 2 Other qualified export receipts 3 Nonqualified gross receipts 4 Total of lines 1, 2, and 3 5 Subtract: Cost of goods soli | t receipts froi<br>export receip<br>oss receipts:<br>2, and 3. | Qualified export receipts from the sale of export property (line 1(c) of Other qualified export receipts: (line 2(t) column E, Schedule B). Ronqualified gross recepts: (line 3(g) column E, Schedule B). Total of lines 1, 2, and 3. Subtract: Cost of goods sold (line 7, Schedule A) and/or operations (8) | Qualified export receipts from the sale of export property (line I(c) column E, Schedule B)  Other qualified export receipts: (line 2(t) column E, Schedule B)  Nonqualified gross receipts: (line 3(g) column E, Schedule B)  Total of lines 1, 2, and 3  Subtract: Cost of goods sold (line 7, Schedule A) and/or operations (attach schedule)  | ile B)   |  |                                |   |
| 6 Total Income   |  |   | Deductions  |  |  |                                |   |
| 7 Export promotion 8 Other expenses  | on expenses:   | Export promotion expenses: (line 1(a), Schedule E) Other expenses not deducted above: (line 2(h), Schedule E)   | E)  |  |  |                                |   |
| 9 Total deductions (add fines 7 and B)   | s (add lines   |   | Computation of Taxable income   |  |  |                                |   |
| 10 Taxable income 11 Subtract: (a) ?   | before net o<br>Net operating<br>Dividends rece                | come before net operating loss deduction and dividends-re<br>(a) Net operating loss deduction (see instructions—afta<br>(b) Dividends received deduction (line 2, Schedule I).  | ceived deduction<br>ch schedule) .  | (subtract line                                 | ) from line 6) ,   |                                |   |
| 12 Taxable income  | (subtract lin  | Taxable income (subtract line 11 from line 10).   |   |  |  |                                |   |
| 13 Refund of U.S. under penaltes of part and complete. Declar  | fax on special   | fuel, nonhighway gas<br>hat I have exemned this relu-<br>jother than Carparer, is base  | Refund of U.S. fax on special fuel, nonhighway pay and lubricating of (attach Form 4136).  User profits a prover, I defer that I have removed to a reform a recember, exhedite and attement, and to test of my innerfect and belief, if is free, correct, and complete, the project on a property of stack on all information of a lock propert that any innerfects and belief, if is free, correct, and complete, the project of a lock of a lock of a lock property that any innerfects and belief, if is free, correct, and complete, and any innerfect of projects and belief, if is free, correct. | (36)   | st at my knowledge and beliet. It  | I is frue, correct.            |   |
| Signature of   | Store  |   | 3   | Date Title                                     | -  |                                |   |
| Preparer's   | Preparer's<br>signature  |   |   | Preparer                                       | Preparer \$ social security no. Chec   | employed                       |   |
|  | Firm's name (or yours if self-employed), address and ZIP code  | yours   |   |  | E.I. No 🕨  |                                |   |
|  |  |   |   |  |  |                                | _ |

Total—Enter amount in column E on line 4, page 1.

| Reflect ACTUAL purchases pany pricing rules of section   | hases from a related supplier at the transfer section 994, if used. See Schedule P (Form | See Schedule P (form 1120-DISC).   | ייטכות-ח          |                           |
|--|--|--|-------------------|---------------------------|
| Inventory at the beginning of the year     Dumbaces  |  |  |                   |                           |
| Sataries and wages   |  |  |                   |                           |
| 4 Other costs (attach schedule)  |  |  |                   |                           |
|  | :  |  | :                 |                           |
| 6 Less: Inventory at the end of the year   | • •  |  |                   |                           |
| (a) Check valuation method(s) used for total   | ventory:   | •  |                   |                           |
| □ Cost   |  |  |                   |                           |
| U Lower of cost or market  |  |  |                   |                           |
| (b) Check If this is the first year LIFO inventory mathod was adopted and used   | was adopted and use  |  | •                 |                           |
|  |  |  |                   |                           |
| (c) If the LIFO inventory method was used for this taxable year, enter percentage (or amounts) of closing inven-           | sxable year, enter perc  | entage (or amounts)  | of closing Inven- |                           |
| (d) Was there are substantial charge in determining quantities, cost, of valuations between opening and closung inventory? | s, cost, or valuations between   | ean opening and closing  | inventory?        | · 🗆 Yes 🗆 No              |
| Schedule B Gross Income (See instructions for Schedule B)  | r Schedule B)  |  |                   |                           |
| .  | Commission salas   | on salas   |                   | E. Total                  |
| A. Type of receipt   | B. Gross receipts  | C. Commission  | receipts          | (add columns<br>C and (i) |
| Qualitied export receipts from the sale of export property:     (a) To unrelated purchasers:     (i) Direct foreign sales  |  |  |                   |                           |
| (ii) Foreign sales through a related foreign entity  |  |  |                   |                           |
| To persons in the U.S. (other than an un   |  |  |                   |                           |
| DISC   |  |  |                   |                           |
| (b) To related purchasers:   |  |  |                   |                           |
| (i) Direct foreign sales   |  |  |                   |                           |
|  |  |  |                   |                           |
|  |  |  |                   |                           |
|  |  |  |                   |                           |
| (a) Leasing or renting of export property (b) Secures related and subsidiary to a qualified ex-                            |  |  |                   |                           |
|  |  |  |                   |                           |
| (c) Engineering and architectural services   |  |  |                   |                           |
| (d) Export management services   |  | - Committee of the Comm |                   |                           |
| (e) Qualified dividends (line 10, Schedule C)  | 1,1  |  |                   |                           |
| (f) Interest on producer's loans   | ,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,  |  |                   |                           |
|  |  |  |                   |                           |
|  | with the contraction   | 1 1111111111111111111111111111111111111  |                   |                           |
| (i) Ordinary gain or (loss) from Part II, Form 4797  |  |  |                   |                           |
|  |  |  |                   |                           |
|  |  |  |                   |                           |
|  |  |  |                   |                           |
| (a) Ottomate use in 0.5  |  |  |                   |                           |
|  |  |  |                   |                           |
| (c) Certain direct or indirect cales or leaves for use   |  |  |                   |                           |
|  |  |  |                   |                           |
| £1   |  |  |                   |                           |
| (e) Nonqualified dividends (line 11, Schedule C) .   |  |  |                   |                           |
|  |  |  |                   |                           |
| (g) Total-Enter amount in column E on line 3, page 1.  |  |  |                   |                           |
|  |  |  |                   |                           |

| orm 120-6/5C (1978) Schröfing 6 Dividends (See instructions for Schedule C)  | Sent Tree of Tree instructions for Schedule Distributions to Shareholders for the Taxable Year (See instructions for Schedule J)   |
|--|--|
|  |  |
| Certain preferred stock of public utilities  |  |
| Foreign corporations subject to the 85% deduction  | 2 Con recognized on the sale or exchange of projectly stem on surface 17(91) see instructions, and an accurately control of the control of th |
|  | . 4  |
|  | S Total of lines 1, 2, 3, and 4  |
| DISC or former DISC not included in line I (section 246(d))  | Taxable income (line 12, page 1)   |
| Worker University Strategy By  | A Adjusted to shade income students are present present of Section 10.1 (from line 22. Part II).   |
|  | 9 Subtract lare 8 from line 7 (enter zero if less than zero)   |
| I Nonquairlied dividends—Enter here and on line 3(e), column D. Schedule 8 ,   | 10 50% of line 9 (section 995(b)(1)(f)(i) , , , , , , , , , , , , , , , , , , ,  |
| Sancinic E Deductions (See instructions for Schedule E)  | 12 Amount of Ille, 31 bribes and other payments (section 995(1)(1)(7)(u)) (see instructions)   |
| 1. Export promotion expenses:  | 13 Total of lines 5, 8, 10, 11, and 12   |
| (a) Market studies   | 14. Farings and points to year (see InstitutionS—and service)  |
| Depreciation   | 16 Foreign noveshment attriutuable to producer's learner 095(12)(1) (see instructions—attach schedule)   |
| (b) Salaries and wages.  | 17 Total deemed distributions under scribin 995(Htt] (10H lines 15 and Its).   |
|  | to Base Period Export G  |
|  | Addisted tabale income (from line 7 per 1)   |
| (g) Warehousing  | 2 Criter (ut a) 200 by Over 0 by United Interest of the Criter of the Cr |
| Compensation of officers   | Annualized adjusted taxable income of all other DISCs in your controlled group (see inst   |
|  | Line 3 plus trite 4 (# \$100,000 or less see instructions)   |
|  | C. Quantified expect recently as   |
| (i) Pension, profit sharing, etc. plans (see instructions) (enter number of plans 🕨  | Segratate from for each full of DTR year SEATHING With the certified) A fig. 6, 6, 6, 6, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7, 7,  |
| anelyt programs  | (9)  |
|  | (q)  |
|  |  |
| (o) Total (add lines L(a) through L(n))—Enter here and on line 7, page 1,  | (b)  |
| 2 Other expenses not deducted above:   | (C) Totals could have (1) through (1))   |
| (Schedule Fit reserve method is used)  | 3<br>  |
| (b) lates (c) la | 7 Enter the smaller of (a) 1.464 divided by the number of days in your base period or (b) 1 (one).   |
| ions (not over 5% of line 12, page 1 adjusted per instructions—attach schedule)  | 8 Line 6(t) times line 7   |
|  | 9 Adustment Lactor   |
| Freight insurance  | 10 Adjusted base period export gross recepts (line 8 times line 9)   |
| (g) Other (attach schedule)  | 11 Additions to adjusted base period export grass receipts:  |
| (h) Total (and lines 2/a) through 2(e) here and on line 8. base 1.   | A Adjust the lase prefer dening graves receipts at all other UISt's in your controlled group   |
| Sancoule a Bad Debts—Reserve Method  | Total additions (fine \$1(a) plus line 11(b)).   |
| o the reserve 6 Amount charged   |  |
| Outstanding at the read of the year.   | 13 (a)   |
| 263  |  |
|  | (b) 50 perfection of particular technique in the 24.1 particular property (c) 50 perfection of particular technique in the 24.1 particular property (c) 50 perfection of particular technique in the 24.1 particular property (c) 50 perfection of particular particular property (c) 50 perfection of particular pa |
|  | 14 Amualistic enget (the 2 times line 3(c))  |
| 1977   | 15 Annualized e-part gross receipts of all ether DISCs an your controlled group.   |
|  | 16 Line 14 plus fine 15.   |
| Salisfille   Dividends-received Deduction (See instructions for Schedule I)  | 17 Enter the smaller of (ii line 12 divided by line 16 or (hi ) (une)  |
|  | 18 Line 5 times time 17  |
| (b) 50 208% of time 2, schedule C  | 19 Shall U.S. (1945) Under the cooker of (a) \$450,000 less had \$60,000 or (b) 2000   |
| (d) 100% of line 4, Schedule C   | (b) True 18(a) truins , (two)  |
| A Total Co. continued and finished to be been and on line 11/6) and 1  | om line 18 (euter zero il less than zero)  |
| Z 10tal—See Instructions for initiation, three tiers and on the 1100, page 1.  | 22 Line 3 divided by the 5   |
|  | 25. Desaine mitorie strangelier to university kous reserves to mitorie activities necessaria suppressionale activities activities and suppressional suppress |
|  |  |
|  | _  |
|  |  |

| The control of a prompt part of the control of the  |  |  |   |                                 | rage.                         |
|--|--|--|---|---------------------------------|-------------------------------|
| (a) 10   (b) 10   (c) 10   (   | Annual installment of distribution attributable to revocation of election in a prior year. Annual installment of distribution attributable to a ballitie to qualify as a DISC in a prior war.                                      | 1 Qualified assets:                      |   | the tavable year                | B) End of the<br>farable year |
| Shareholder receiving a deemed 15 on the back of Copy C.)  15 on the back of Copy C.)  15 on the back of Copy C.)  16 on the back of Copy C.)  17 on the back of Copy C.)  18 on the back of Copy C.)  19 on the back of Copy C.)  10 on the back of Copy C.)  10 on the last and conventions  11 on the composition of the back of copy and the back of  | Annual installment of distribution attributable to a failure to qualify as a DISC in a prior year  | (a) Working capital (cash a              | and necessary temporary invostments)  |                                 |                               |
| Shareholder receiving a deemed is on the back of Copy C.)  Shareholder receiving a deemed is on the back of Copy C.)  Shareholder receiving a deemed is on the back of Copy C.)  Tes No the back of Copy C.)  Tes No the back of Copy C.)  Tes No the back of Copy C.)  Tes No the receiving a deemed is conventions of the sample year and conventions of the sample year and conventions of the sample year and conventions of the sample year and conventions of the sample year and conventions of the sample year and section of the sampl | c in a bird hear.  | Funds awaring                            |   |                                 |                               |
| shareholder receiving a deemed shareholder receiving a deemed stareholder receiving stareho | Total deemed distributions under section 995(b) (2) (add line 1 and line 2)  | Export Import B.                         | Ingations   |                                 |                               |
| Shareholder receiving a deemed short teached for the back of Copy C.)  Shareholder receiving a deemed short teached for the back of Copy C.)  Shareholder receiving a deemed short teached for the back of Copy C.)  Tes No for the back of Copy C.)  Tes No for the back of Copy C.)  So on the back of Copy C.)  Tes No for the back of Copy C.)  So on the back of Copy C.)  Tes No for the back of Copy C.)  So on the back of Copy C.)  So on the back of Copy C.)  Test No for the back of Copy C.)  So defined in section of the back of the ba | RT IV.—Actual Distributions  |  | ounts and notes receivable)   |                                 |                               |
| Shareholder receiving a deemed is on the back of Copy C.)  Shareholder receiving a deemed is on the back of Copy C.)  Tes No   | Distributions to meet qualification requirements under section 992(c) (attach computation), ,  | 3  | tor bad debts   |                                 |                               |
| shareholder receiving a deemed son the back of Copy C.)  Shareholder receiving a deemed son the back of Copy C.)  Shareholder receiving a deemed son the back of Copy C.)  Code. (See instruction struction son travel, and conventions son the taxable year section s | Daher actual distributions   | € €                                      | neuding inventory and qualified property held for leases.   | :                               |                               |
| shareholder receiving a deemed stoom to back of Copy C.)  So on the back of Copy C.)  So on the back of Copy C.)  Code. (See instruction travel, and conventions travel, and conventions travel, and conventions so of the taxable year lose of the taxable year lose of the taxable year lose of the taxable year lose of the taxable year lose of the taxable year lose of the taxable year lose of the taxable year lose of the back of the lose of the back of the lose of the back of the lose of the back of the lose of the back of the lose of the back of the lose of the back of the lose of the back of the lose of the back of the lose of the lose of the back of the lose of | Amount on Inc. 3 treated as distributed out of   |  | preign export corporations  |                                 |                               |
| Shareholder receiving a deemed so on the back of Copy C.)  So on the back of Copy C.)  So on the back of Copy C.)  Code. (See instruction travel, and connections travel, and connections travel, and connections travel, and connections travel, and connection travel, and connections travel, and connections travel, and connections travel, and connections travel, and connections travel, and the back of the last day for making the last day  | (a) Previously taxed income  | ă 3                                      | to describe the second |                                 |                               |
| Shareholder receiving a deemed is on the back of Copy C.)  So there is on the back of Copy C.)  So defined in section  So defined in section  So defined in section  So defined in section  So defined in section  So defined in section  So defined in section  So defined in section  In section 992(c):  In last day for making  In the last da | by Accompleted DISC, income (including DISC income of the current year)  | 5  |   |                                 |                               |
| Son the back of Copy C.)  15 on the back of Copy C.)  16 on the back of Copy C.)  17 on the back of Copy C.)  18 control on the responsibility of the resp | (d) Other  | 2 Nonqualified assets (net) (ii          | (st):   |                                 |                               |
| Shareholder receiving a deemed shareholder receiving a deemed so on the back of Copy C.)  Test No.  Test N | Shareholder's Statement of DISC Distribution   | 2 Total accode                           |   |                                 |                               |
| travel, and conventions  Code. (See instruction travel)  Code. | (Attach a separate Copy A, Schedulle K (Form 1120–1015); for each shareholder receiving a deemed or actual distribution. Give Copy B to the shareholder. See instructions on the hark of Copy C.                                   | 4 Accounts payable                       |   |                                 |                               |
| travel, and conventions  Code. (See instruction  Code. |  | . 2                                      | tach schedule)  |                                 |                               |
| 13 tesser of the biscountes, or the beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant when a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in beng during a substant was in substant was a |  | 9  | vable in 1 year or more,  |                                 |                               |
| travel, and conventions  Code. (See matruction  Code. (See matructio |  | 7  |   |                                 |                               |
| 1 Action 1 Personal Concentions Code. (See instruction Code. (See instruction Code. (See instruction Code. (See instruction Code. (See instruction Code. (See instruction Code. (See instruction Code. (See instruction Code. (See instruction Code. (See institution of the Code. ( | :  | 8 Capital                                |   |                                 |                               |
| Travel, and conventions  Code. (See instruction  Code. | (3) Employees' families at conventions or meetings?  | y C                                      |   |                                 |                               |
| Code. (See instruction)  Code. (See instructio | The res. Were any of those conventions or meetings outside the United States or its possessions*   | 7  | 86. 996(f)(2))  |                                 |                               |
| Code. (See matruction  Sanitation and a result of the land of the  | Enter training on from 1120–015C for entertainment protectionment facilities enter travel and removaling   | 12                                       |   |                                 |                               |
| In the machine with the machine machine in the machine | If the type for which substantiation is required under section 274(d) of the Internal Revenue Code. (See instruction   | 13 Less cost of treasur                  |   | ) [ (                           |                               |
| 1. Net more per let in the faction of the factor of the fa |  | 14 Total Natrities and stockho           | ty<br>non Book a Mint   |                                 |                               |
| The last day for making  The last day for maki | Refer to page 8 of the instructions and state the principal:   | 1 Net prome per house                    | per books with Inc  |                                 |                               |
| the last day for making and a bletch in strain controlled in the section of Expenses rectaded in this return viter last day for making and a bletch in section 92(c)?  In section 992(c)?  In section 1 he last day for making and a section secti |  | capital                                  | 9   | this year not included in       |                               |
| is (seemed in section in this settled in this settled in this settled in this settled in this settled in this settled in the set of the last day for making in settled in settle |  | Taxable income not recorded on books     |   |                                 |                               |
| 1 Balance at the last day for making 1 Balance at the better the last day for making 1 Balance at the better the last day for making 1 Balance at the better the last day for making 1 Balance at the better the last day for making 1 Balance at the better the last day for making 1 Balance at the better the last day for making 1 Balance at the better the last day a securities, or the last day a securities, or the last day a securities, or the last day a securities or the last day a securities or the last day and day a securities or the last day and | See sections 951 and 957.) If "Yes," attach form 3646 (and form 2952 where appropriate) for each congration  | (itemize)                                | 7   | tot charged against book        |                               |
| 10 to defined in section 10 to defined in section 10 bits year? 10 bits year? 11 bits and the test day for making 12 the last day for making 13 the last day for making 14 bits the test day for making 15 the last day for making 16 the last day for making 17 the last day for making 18 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making 19 the last day for making day for making for making the last day for making for making the last day for m | id you tile alt required forms 1087, 1096, and 1099?   |  |   |                                 |                               |
| 1 Balance at the base year  1 Ine last day for making and a base at the base of the DISCs.  1 Ine last day for making and a base at the base of the DISCs.  1 Ine last day for making and a base at the base at th |  | in this retain (ilemize)                 |   |                                 |                               |
| the last day for making 18 last day for making 19 last day for day for making 19 last day f | 993(3)}  | 5 Total of tines 1 through 4             | 8 Total of lines 6 and  |                                 |                               |
| In section 992(c)?  In section 992(c)?  In the last day for making  In the last day fo | by the resolution of the distinct file distinct above of all contracts and a section 9-91(0) at the close of the taxable year.  Joing the adjusted beauty by your distinct adjusted by the close of the close of the taxable year. | Saledule A. 2. Analysis of Other         | · Earnings and Profits (Line 10 above)  |                                 |                               |
| the last day for making 3 The last can be be last the remaining state of the DISCs    The last can be been a securities, or    The last can be be last can be be last can be last can be be last can be last can be be last can be last ca | in section 992(c)?   | 1 Balance at the beginning of the year . | 5 Distributions to qualify under  |                                 |                               |
| and the last day for making and the last day for making and the last day for the remains and the last day for the remains and the last day for |  | 2 Increases (stemste)                    | 6 Other decreases (itemize)   |                                 |                               |
| numbers of the DISCs  numbers of the DISCs  Leader  |  |  |   |                                 |                               |
| I Balance at the Discs  O Disc), Jumins 3 and 4  O Disc), Jumins 4  O Disc) | an electron and for each succeeding 40y of the taxable year?   | and profits                              | 7 8   |                                 |                               |
| too numbers of the DISCs  1 Balance at the termination of the property of the  |  |  |   |                                 |                               |
| y over a bank, securities, or Edition 1970   School 1970   V-1    School 1970   V-2    Total of School 1970   V-3    Total of  | umb  | 1 Balance at the beginning of the year . | 2   |                                 |                               |
| y over a bank, securities, or SCHOLDIE J. A. 1 Balance at the bry 2 Increases rithering a securities of the bry 2 Increases interrupt and the bry 3 Included a security of the security of the security of the security and securi | 0.510  |  | 9   | er sec. 992/c)                  |                               |
| y over a bank, securities, or 1 Balance at the bry 2 Increases interruce at the bry 2 Increases interruce at the bry 3 Included at the bry 3 Bright at the bry 5 Bredmajoris, under the bry 5  | tame ▼<br>mployer identification number ▼  |  | / Other decreases (ifemize)   |                                 |                               |
| y over a bank, securities, or 1 Balanca at the bry 2 Increases interruce 2 Increases interruce 3 Tital of 1 Balanca at the bry 2 Increases interruce 3 Balanca at the original of 1 Balanca at the bry 2 Increases interruce 3 Balanca at the original of 1 Balanca at the original of 1 Balanca at the original original at the original original at the original original at the original original at the original original at the original orignitaria original original original original original original or | d you have your own bank account?  |  | 8 Tutal of lines 5 6  |                                 |                               |
| blank, Securities, or 1 Balance at the Dip 2 Increase: internice was in being during 3 1-fall of 1 6 Recentions undo 5 Securities and 5 Securities and 1 6 Securities |  | Scheding Let Analysis of Accur           | n H   | 4 less line 8)                  |                               |
| 2 Incesses themse 3 1-6all et a. Secondonius unique (S. Recomposition and and and and and and and and and an   | r a bank, securities,  | 1 Balance of the beginning of the year   |   | 992104                          | 1                             |
| was in being during 3 Tistal all 4 Deficit in symmyr 5 Retempting und Scheduling and Scheduling  |  | - 1                                      | 7 Distributions upon disqualifi   | sec 995(b)(2))                  |                               |
| Pefect in estimate S Retemperers upon S Presenters und SChecking N | was in being   | -  | 8 Other decreases (ilemite)   |                                 |                               |
| Service and Servic | e current tazable year, whether or not you have any beneficial interest in such trust?   | Pafer a                                  |   |                                 |                               |
| edule N  | T. Yes., you may be required to the Forms 35.20, 35.20-A, or 926.  | demptions under section                  | 10  | 3 less line 9:                  |                               |
| -  |  | edule .N                                 | eipts of the DISC and Related U.S. Persons (Atlac   | h separate Schedule N (Form     | 1120-DISC))                   |
| ď  |  | -  | afer-company Transfer Price or Commission (Attach s   | senarate Schedule P (Form 1120) | -DISC))                       |

# Department of the Tressury Internal Revenue Service

## Instructions for Form 1120-DISC Sales Corporation Return Domestic International

Code) References are to the Internal Revenue

Sec. 992. Requirements of a DISC

(a) Casertal rule—A DISC is a concrete the leave of any State of the District of Counthis and statistis to her District of Counthis and statistis to her District of Counthis and statistis the following condutes for the stable year:

(1) 95% or more of its great receipts (as defined in section 953(i)) and earlies of the sum of the adjusted basis of it qualified export assets (as defined in section 953(i)) at the end of the sum of the adjusted basis of it qualified way of the adjusted basis of all its assets at the end of the taxable year.

(3) it does not have more than one class of stock and the par or stated use of its outstanding and one class of stock and the par or stated use of its outstanding the order of the taxable year.

(4) it has made an election to the interact of as a DISC and the election is in effect for the taxable year.

(4) it has made an election is in effect for the taxable year.

(5) it has the sum and country of the base has a country on each day of the base has a country on each day of the base has a section is in exceptions; see section 1.992-1(1) of preceding and records:

(6) it is not an inaligible corpora-

ion.

(b). Election.—An election by an existing corporation to be stated as a 10150 for a taxable year must be made immediately preceding the beginning of the historiately parable year, and the beginning of the historiately by a shorter than the election will be valid or a three corporation on the liftst day of the farther by the section (See 105C).

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₽ 4 F 4 Distributions requirements.-

is met.
See section 992(c/2) for reasonable
cause for failure to make distributions
to meet qualification requirements and
section 992(c/X) for distributions
of the Lazable year. The close
for computation of deficiency distributions to meet qualification require
nations.

A Disc that makes a deticiency dis-tribution after the 18th day of the minth month following the close of its tabble san mast pay an "interest" charge for the amount to qualify as a deficiency distribution. The "interest" charge is 43,5% per each travable year to which the deticiency distribution re-butes until the date of the distribution thress the amount of the deticiency distribution. The Disc must pay this "interest" and passes and steep and the distribution for the distribution re-targe within 30 days of the distribu-tion to the Internal Revenue Service of Contra where it filed its form 1120— DISC. When submitting payment, the Contra where it filed its form 1120— DISC should give its name, address, employer identification number, the mitted is the "interest" charge imposed by regulation section 1 992–31(c)(4). (4). Interest corporations—The for DisCreament.

) a financial institution to which 581 or 593 applies, (2) a personal holding company as defined in section 542,

that for a toxable year does not satisfy executed expects or qualified export assats conditions will be deemed to assisty the conditions for the leabble year if makes a por rais distribution to property after the close of the brazible year to its abareholders (designated at tentime of the distribution require bution to meet qualification require ments) with reade in corne attributable to its gress receipts that are not qualification require too distribution require ments) with receipts if it is the goes receipts that are not qualification requires assets condition. (2) the fair manifest when of the trackets it is the term of the stackets as assets that are not qualified export assets condition. (3) the fair manifest when of the sassets condition is not make of the condition with the stackets you the last death of the washe you the last death of the manifest year. If the qualified export assets condition is not meter and (3) the fair manifest assets condition is not meter and (3) the fair manifest assets condition is not meter.

(1) a corporation exempt from under section 501,

(4) an insurance compeny subject to the tax imposed by subchapter L,

meet qualifi-

(5) a regulated investment company as defined in section 851(a), or (6) an electing small business corporation as defined in section 1371(b).

(a). Restrictions on DISCs and DISC corporate activations of the comporation is a bile year in which a tany time it owns, directly or indirectly, stock in a DISC or or which at any time it owns, directly or indirectly, stock in a DISC or towns DISCs, such corporation is not allowed to take the Western Hermisphere Trade Corporation deduction (section 922), and the mate mittied to the bemefits of section 936.

# Sec. 993. Definitions

(e). Qualified export receipts.—
Except as provided by regulations under section 993(a)/2), qualified export receipts of a corporation are:

(1) gross receipts from the sale, exchange, or other disposition of export property.

(2) gross receipts from the lease or rental of export property that is used by the lessee of the property out side the U.S.

(3) gross receipts for services that are related and subsidiary to any qualified sale, exchange, lease, rental, or other disposition of export property by the corporation;

(4) gain from the sale, exchange, or other disposition of qualified export assets (other than export property);
(5) dividends (or amounts includible in gross farcome under section 951) with respect to stock of a related foreign export corporation.

(6) Interest on any obligation that is a qualified aport has set.

(7) gross receipts for angineering or architectural sarvices for construction projects located (or proposed for location) outside the U.S.; and location) outside the U.S.; and location outside the U.S.; and location outside the U.S.; and location of the production of other qualified export receipts for the production of other qualified export receipts of a Disc.

(b) qualified export assets —Qualified export assets —Qualified export assets —Qualified export assets and a componation are:

(1) export property;

(3) accounts receivable and evidences of indebtedness that arise by reason of transactions described in section 593(a)(1)(A), (B), (C), (D), (G),

(4) money, bank deposits, and other similar temporary investments that are reasonably necessary to meet the working capital requirements of the corporation; (5) obligations arising in consec-tion with a producer's loan;

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ė ik or securities of export corporation;

(e). Related foreign export corpora-tion.—A DISC may acquire and receive income in the form of dividends and miterast from the following investments that are related to exports from the U.S. Foreign international sales corpo-ration (FISC)—A foreign corporation is a related foreign export corporation The company of the co

(8) certain obligations, issued by a donestic corporation organized solely for the purpose of inancing sales of export property pursuant to an agreement with the Export/Import Bank of the U.S. under which the corporation makes export loans guaranteed by the bank; and

(9) amounts (other than reasonable working capital) on deposit in the U.S that are utilized during the period provided by regulations to acquire other qualified export assets.

(c). Export property.—Export property is property (except property excluded under section 993(c)(2) and property in short supply):

(1) manufactured, produced, grown, or extracted in the US by a person other than a DISC;

(2) held primarily for sala, lease, or rental in the ordinary course of trade or business, by, or to, a DISC, for direct use, consumption, or disposition outside the U.S.

(3) whose fair market value is not more than 50% attributable to articles imported into the U.S.; and

eigh export composation of the total combined voting power of all classes of the foreign corporation's stock entitled to vote is connect (within the meaning of section 1553(d) and (e) by the DISC (within the meaning of section 1553(d) and (e)) by the DISC (within the meaning of section 1553) of which the DISC is amented, and chich the DISC is amented, and within the DISC is determined to be reasonably in fortherance of a transaction or part receipts of the DISC. Associated foreign corporation.— A foreign corporation is a related for-eign export corporation it: (4) not sold or leased (1) by a DISC, or with a DISC as commission agent, to another DISC that is a member of the same controlled group (as defined in section 993(a)(3)) as the DISC or (10) havy person to a Western Hemisphere trade corporation (as defined in section 921) that is a related person (3 member of the same controlled group as defined in section 1934(a)(3) or a relationship that would exectly in a distilled and controlled group as defined in section 1934(a)(3) or a relationship that would exectly in a distilled and controlled group in section 267 or section 70(b)) immediately before or after a transaction with respect to the seller, lessor, or commission agent.

(d). Producer's loans.—An obligation subject to the rules provided in section 993(d)(2) and (3) will be treated as arising out of a producer's loan if:

(1) the loan, when added to the unpaid balance of all other producer's loans made by the DISC, does not exceed the accumulated DISC income at the beginning of the month in which the loan was made.

sources.
In the case of commissions on the sale, lease, or rental of property, the sale, lease, or rental of property, the sale into account will be the gross recents on the sale, lease, or rental of the property on which the com-(2) the obligation is evidenced by a note (or other evidence of indebted-ness) with a stated maturity date not more than S years from the date of the loan;

(3) the loan is made to a person engaged in the U.S. in the manufacturing, production, growing, or extraction the of export property, and

is designated as a pro-

Pricing

994.

In the case of a sale of export property to a DISC by a peasor described in section 482, the taxable income of the DISC and the other person may be based upon a transfer price which would allow the DISC to derive taxable income attributable to the sale (regardless of the sales price actually charged) in an greatest of: (1) 4% of the qualified export receipts on the sale of the property by the DISC plus 10% of the export promotion expenses of the DISC attributable to the receipts.

(2) 50% of the combined tax abe income of the DISC and the per son which is attributable to the qualified when response reports received as the result of a safe by the DISC plus 10% of the export promotion expenses of the DISC attributable to the receipts or

(3) taxable income based upon the sale price actually charged (subject to the unes provided in section 482). Note Generally, infer company pricing rules (1) and (2) above will not perform the related person to price at a DISS. See Schedule P (form 1120—DISS). (1) stock possessing more than a 50% of the total combined voting gover of all classes of stock entitled to vote is owned dresclip by the DISC; c (2) 95% or more of the DISC; c (3) 95% or more of the DISC; c (3) 95% or more of the DISC; c (3) 95% or more of the DISC; c (3) 95% or more of the DISC c onsists of qualified export receipts described in section 993(b)(1)(A) fundationally of the composition at the close of the tazable or some openion at the close of the tazable corporation at the close of the tazable or sum of the adjusted basis of the first or services of the tazable or sum of the adjusted basis of the tazable or sum of the adjusted basis of all assets held all assets held all assets held all assets held all assets the close of the tazable or sum of the adjusted basis of all assets held by it at the close of the taxable the control of the taxable the control of the taxable the control of the taxable the control of the taxable the control of the taxable the control of the taxable the control of the co Real property holding company.——A foreign corporation is a related foreign export corporation if:

Export promotion expenses are those expenses incurred to advance the distribution or sale of export property for use, consumption, or distribution outside the U.S. but do not include in come lax. They include it regist expenses to the extent of 50% of the cost of shipping export property aboard airplanes owned and operated by U.S. persons or ships documented under the laws of the U.S. in those cases where laws or regulations do not require that the property be shipped aboard such airplanes or ships. (i) stock possessing more than 50% of the facts combined verting power of all classes of stock entitled to vote is owned directly by the DISC, and (i) the sectusive function is to (i) the sectusive function is to clusive use (under a lease or or the PISC because of a requirement of applicable breign law that the DISC cannot hold title.

# General Instructions

A Concations required to file Form 1120–DISC.—Town 1120–DISC must be filed by a domestic corporation than sa effected to be treated as a DISC and has satisfied the requirements under section 25 for treatment as a DISC for

A "former DISC" (as defined in section 992(31)), an addition to fining any other return required, must file Form filing as a former DISC. The furmer DISC, he former DISC. The furmer perhanning to the computation of Lax between the former part and the former part and the former perhanning to the computation of Lax but must complete Scheduls S. K. L. and M (Form 1120–DISC). (f). Gross receipts.—The term gross receipts mans the stold receipts from the sale, lease, or rental of property held primarily for sale, lease, or rental in the ordinary course of a trade or business and gross increme from all other ness and gross increme from all other

8. Where to file.
If he principal bacters, afficiency is

Use the following Internal Revenue Serice Canler address country New York City country of Myssey, Manager Suffels and Influence

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(g). United States.—US e Commonwealth of Puerto a possessions of the US.

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| M chigen Ohin  | Cincinnaté,            | 5 | 45939          |
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| Marcha Aritona Colorado Idabo Minnecota Monfera Nabessa, Revada North Davola Oregon South Whomena                    | Ogden                  | 5 | Ogden UT 84201 |
| Illingia fowth, Missouri<br>Missonsin  | Aunsais Cuty. NO 64399 | 9 | 61399          |
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| Delgment District of<br>Columbia Maryland  | Philadelphia PA        | 4 | 197.55         |

The separate income fas estimated 8 group of congressions and 8 group of congressions may be fitted with the Service Center regions may be fitted with the Service Center of the sasts in which the principal office of the measure corporation that keeps all the books and records is located.

C. When to file.—Form 1120–DISC must be filed on or before the 15th day of the 9th month following the close of the taxable year. No extension of time to file will be granted.

D. Period to be covered by the 1978 cetur.—The 1978 end fiscal for calendar year 1978 and fiscal year beginning in 1979 and ending in 1979. If the return is for a fiscal year fill in the return is for a fiscal year. If the return is for a fiscal year fill in the taxable year space on the form.

E. Change in accounting period.—
To change an accounting period, see section 1.42-1.0 of the regulations and Form 1128. Application for Change in Accounting Period. Final return—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

F. Accounting methods... DISC accounting permissable under section accounting permissable under section declorated by a property and ferror the explanation of section of 993(a)(3)), the OISC may not choose a pield by transcribent between the pield by transcribent between the IISC may not choose a pield by transcribent between the IISC and other members of the Institute of the pield signature of the IISC or any other members of the IISC or any other members of the IISC or any other members of the IISC or any other members of the IISC or any other members of the IISC or any other members of the IISC or any other members of the IISC or any other members of the IISC or any other members of the IISC accounting and customers of its of property by a related corporation that uses the except income in the IISC or any other income in accounting used to report income in accounting used to report income in accounting used to report income in accounting used to report income in accounting used to report income in accounting used to report income in accounting used to come in a 1915. Any of the IISC or any marked from item is a windle or for any medical frem) without first billiaming consists for from any and accounting used to Change in McCounting incoming in the IISC incomes in from any and any medical frem) without first billiaming consists for from any and any additional for the IISC incomes in the IISC in any medical frem) without first billiaming consists for from any medical frem) without first billiaming consists for from any medical first in the IISC in the

you may not accounting ust prior years (to for any mater obtaining cons pilcation for Method.

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ounding off to whole-dollar units.—Money letens may be shown hole-dollar amounts by dropping amount less than 50 cents and in-sing any amount from 50 cents 18h 99 cents to the next higher

Stock ownership in foreign cor-tions.—If you owned 5% or mare turn of the outstanding stock of a gn personal holding company, et-the statement required by section

rou control a foreign corporation e a 10% or more shareheider of trolled foreign corporation, you be required to file Forms 2952

Financial statements.—The bal-heets must agree with your books scords. Any differences must be

I. Attachments—If more space is needed on forms or schodules, starch separate sheets. Attach schodules, starch separate sheets. Attach schodules in expansive sheets. Attach schodules in expansive sheets. Attach schodules order to the back of form 1120-DISC Be sure to out the taxaper's name and employer dentification number on these separate sheets.

Amended return.—Corract any error in a previously filed return by filing an amended form 1120-DISC.

K. Signature—The return must be signed and dated by the recovery trustee, assistant treas-register or corporate offices, or by any other corporate offices (such as six of the corporate offices, or by any other corporate offices, or by any other corporate offices, or by any other corporated offices, or by any other corporated offices, or by any other corporated offices, or by any other corporated offices, or by any other corporated offices any other corporated offices about deman brain. If your corporate offices should enam brain. If some or bridges should not sign the future of offices should enam brain. If some or brains who prease form 1120–115C, should not sign the future of offices whop the area form 1120–115C, should not sign the future of offices whop prease form 1120–115C, should not sign for example, a sequent full me employed of the corporation such as clerk, secretary etc.

all inclusive)
Generally, anyone who is paid to prepare form 1120—DISC must sign the return and fill in the other blanks in the
Paid Preparer's Information area of the

return

When more than one person prepares
When 1120-015C, the preparer with
primary responsibility for the overall
the preparer is self-themfolded (i.e.,
is not employed by any person or busisize should check the "SE" box.
If you have quasitoris about whether
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turn MUST:

Sign if the space proSign if the preparer is signature
(signature stamps or labels are
not acceptable):

Give a copy of Form 1120-DISC to the taxpayer in addition to the copy filed with IRS.

Publication 1054 is a guide listing sone of the preparer's response billites and perhalites for which he or sure may be table. The publication as so is many the regulation clastions which govern the samilar with the responsibilities. Livel assistant their subdiction is sealable at IRS offices.

Livel assistant there are no assets at the end of the tarable year, one the hotals seets at the beginning of the tarable year.

M. Perhalty for faither to file returns and provide furmation—A penalty in more dependent of the tarable of the tarable year.

M. Perhalty for faither to file returns and provide furmation—A penalty in more dependent of the formation—A penalty in more dependent of the general performance of the arcticular of the general person required to supply in our person required to supply in commation or file a return to supply information or file a return is a to the time personned or who files a return in that does not show the informa-

tion required to show that the failure is Unless it is shown that the failure is due to reasonable cause, the prenalty is due to reasonable cause, the prenalty information (the total amount imposed for all failures during any calendaryses will not exceed \$25,000 or (2) \$1,000 for each failure to file a return.

N. Tarelion of a DISC.—A DISC is not subject to any tax imposed by sections 1 through 1564 except for the sections 1 through 1564 except for the sections 1 through 1564 except for the sections 1 through 1564 except 10 the formation 1 through 1494 on certain transfers to avoid tax. A DISC is not subject to the corrorate income but, the munitum tax on tax preferences, or the accumulated A DISC is subject to the provisions A DISC is subject to the provisions A DISC is subject to the provisions A DISC is subject to the provisions of a sections 1 that Innough 1461 relianing to withholding of 1 tax on nonresident to withholding of 1 tax on nonresident to withholding of 1 tax on nonresident and without credit and the work incentive (WIN) credit and the work incentive (WIN) credit do not apply to a DISC and they do not pass through to any shareholder in a DISC.

P. Nonvesident elice individuals and to every corporations, trusts, and estates.—Treat all gams on the disposition of stock in a DISC of name DISC and all distributions out of accumulated and distributions out of accumulated butions.

""echonic defermed distributions." ""echonic proprietation out of accumulated butions.

""echonic proprietation of the conduct of t

asset accounts, etc.

Do not include amounts treated as compensation and reported on Forms W-2.

See regulations section 1 274–5 for definitions and rules governing the types of expenses for which substantiation is required and therefore report-

Q. Stock concerning.—For rules of stock attending as each a 25/02. If the owner of the vorting stock of the DISC was an also inducted for a foreign entity (corporation, partnership, rust, entity (corporation, partnership, rust, in the "ves" box in the "foreign an X in the "foreign Quries" column and enter the name of the owner's country in premarkation in the country and enter the name of the owner's country in premarkation in the induced as a fixed escountry of residence, for other foreign entities, it is the country of which against or other rase care sied, or in which administered.

Cost of operations (where inventories are not an income determining laction).—If the amount entered on line 5 includes an amount entered on line 5 or operations, attach a schedule shown (1) salariers and wages and (2) other costs in detail R. Foreign financial accounts and terrigo trusts.—It at any time during the tax-bic-year you had an inferent in to bank account, securities account in the foreign trusts account in a foreign trust country, check the yes but for question to but it the compound asserts in the account's weet, you should check the yes but for the entire year, or were with a U.S. If the condition were \$1,000 or this admirant that the stock in any copration that owns on the security or programmer of the stock in any copration that owns on the removerable but it is stock in any copration that owns on the security or other abundance and the stock in any copration that owns on the removerable of the the stock in any copration that owns on the removerable of the stock in any copration that owns on the removerable of the stock in any copration that owns on the abundance of the treatment of the treatment to other handled accompleted form from many 185 offices for the treatment (section for our other handled accompleted form from the treatment of a treeging during the far year, check the Yes box (if you were a grantor of, or transferor of it should be entered as the cutter annount required to the transment (section 25, Travel and entertainment for which section 274(a).—Clock the Yes box for unring the year for entertainment textument or our during the year for entertainment for which section 274(a).—Clock the Yes box for unring the year for entertainment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes box for the transment for which section 274(a).—Clock the Yes

Income of Taxable Computation

11(a). Net operating loss deduction—The "ree operating loss deduction" is the sum of the net operating loss acryovers and carypacks to the taxable year. (Section 12(a))

And toperating loss may be carried have been to each of the 3 years preceding the year of each to sa and carried over to each of the 7 years following the year of such loss of such loss and each of the 7 years following the year of such loss that applying the net operating loss that applying the net operating loss the neural year. The portion of the loss the neural years the excess if any of the following the sum of the sum of the sum of the supplying that may be carried to see such of the remaining taxable years is the excess if any of the following the loss over the sum of the taxable income for each of the profit the prior taxable income for each of the reference of Section 172(b). The term "ret operating loss" means if the excess of allowable deductions over y gross modifications under section 172(b).

(1) No net operating loss deduction I is allowed.

(2) The dividends-received deduction in fine 1 of Schedule 1 is computed without regard to the 65% Imitation provided in section 2.46(n). See section 1.172-2 of the regulations extin

A deficit in earnings and profits is chargeable in the following order:

(1) first, to other earnings and profits, to the extent thereof; (2) second, to accumulated DISC income, to the extent thereof; and

Exponditures paid or incurred in 1978 but not deadured rests beginning in 1978 but not deducted in those years are not required to be included in the total (i.e., expenditures reflected in the total (i.e., expenditures and or incurred in the vever, expenditures and or incurred in 18 years beginning in 1978 that are motivated in the cost of unextroy, merchandise purchased for reade, or capitalized in seast accounts, etc., should be reported in the total as if they were chandise purchased for reade, or capitalized in asset accounts, etc., should be reported in the total as if they were though all or a pertuon of such expenditures are included in mediug in wentory, asset accounts, etc.

except that a deficit in earnings and profits will not be applied against accumulated DISC income which has been determined is to be deemed distributed to the shareholders (pursuant to section 995(b)(2)(A)) as a result of a revocation of election or other disqualification. finally, to previously taxed inсоше,  $\widehat{\mathbb{C}}$ 

In determining the tasable inconer that must be subtracted from a net operating loss to determine the portion of carry to a subsequent year. The net operating loss deduction is determined without regard to the net operating loss of the loss year or any tayable year thereafter, and, under certain circum. thereafter, and, under certain circum-stances, without regard to any portion of a net operating loss attributable to a foreign expropriation loss

See Form 1120–FY (1978–79) for rules regarding the deduction of travel and enfertainment expenses for fiscal year DISCs.

s receipts method or combined tax-income method is chosen for com-12. Taxable income.—If

the line

the

(Numbered to correspond with the Innumbers on page 1 of the return)
5. Cost of goods sold.—Enter the amount shown on line 7, Schedule A.

Specific Instructions

puting the taxable income of the DISC attributable to a transaction or group of transactions consisting of products or product lines, attach a Schedule (form 1120–015C) showing, in detail, the commutation of the DISC's taxable incommutation of the DISC's taxable incomme attributable to each such transaction or group of transactions.

# Schedule A.—Cost of goods sold

If inter-company pricing rules are used, reflect in Scheduled A actual purchases from a related supplier at the rarisfer price determined under the Inter-company pricing rules of section ter-company pricing rules of section 1120—1503. See Schedule P (Form 1120—1503) Where the DISC acts as a commission agent on a sale for any person, do not enter any amount in Schedule A for not sale. See Schedule P (form 1120-DISC).

The method of valuing inventories may not be changed without permission. Application for permission to change must be made on Form 3115 Check method(s) used for valuing closing inventories on line 8(s).

If the six the first year the "Last-in first out" (LIO) invention, method provided in section 47.2 was adopted and vided in section 47.2 was adopted and with the information required by form 170 to 50 and check the LIFO box in line 8(b). Enter the amount that Charles are section 13.0 bits and the section of the section total closing inventories ( section 472 in line 8(c).

# Schedule B.—Gross Income

(Numbered to correspond with the line numbers in Schedule B.)

Enter gross income in hines I through 3 cargeoured as either (1) qualified export recepts from the sale export recepts from the sale export recepts, from the sale export recepts, from the sale gross recepts. If an income them consists of two or more categories, report each on the applicable fine. For example, if interest from a consists of qualified interest from a consist obtained sales corporation and monguline interfer and the cualified interest on an an attached stackbulle for line 2(g) and the mongualitied interest on an attached stackbulle for line 2(g) and the mongualitied interest on an attached stackbulle for line 2(g) and the mongualitied interest on an attached schedule for line 2(g) and the

Special rule when the DISC acts as a commission and regent.—For commissions on the sale, lease, or rental of property, on the furnishing of services, Iss in colmination and the pross receipts on the sale, tease, or rental of property, or the furnishing of services on which the commissions across and in column C. The commissions search. Receipts from the commissions across and all other receipts should be reported on the appropriate lines in columns of the appropriate lines in columns of the appropriate lines in columns of the appropriate lines in columns of the appropriate lines in columns of the appropriate in Column C. and receipts though the appropriate in Column C. and receipts from parted in Column C. and receipts from

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commission sales, leases, or all other receipts reported to.

See instructions for lines 2(h) and 2(s) for details regarding the reporting of gains from sale of qualified export assets.

If you use the installment method of reporting, attach a schedule showing for the current and 3 preceding years: (a) gross sales, (b) coto 10 gross sold. (c) gross profit, (d) percentage of gross profit to gross sales, (e) amount col-tected, and (l) gross profit on the amount collected.

1. Qualified export receipts from the safe of export property. Justice as the of property, such as inventory, produced in the U.S. for disciplination of disposition of use the consumption, or disposition for a sale to meet the export require from sale to meet the export require from sale to meet it must meet (1) a destination sets and (2) a requirement that the sale to meet it must meet (1) a destination fest will be considered statistical the property such exports the U.S. for the places or which the lassass or risk of loss shifts from the seller or lessoon?

(a) Within the U.S. to a purchaser or lessee (or to a subsequent purchaser or lessee (or to a subsequent purchaser or lessee (or to a subsequent purchaser or essee, if the property subtract or subsessee) with one year after the sale or lessee.

(b) Within the U.S. to a purchaser or lessee (or to a subsequent purchaser or subsessee) as a DISC and is not a member of the saler or lesse.

(c) Within or outside the U.S. (including delivery outside the U.S.) (including delivery outside the U.S.) (including delivery of elivery outside the U.S.) (or lessee (or as subsequent purchaser or lessee from a warehouse a storage from a warehouse a storage of lessee (or as subsequent or lessor (or lessee (or as subsequent or lessor (or lessee) (or or subsequent or lessor (or lessee) (or or subsequent or lessor (or lessee) (or or subsequent or lessor (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or or lessee) (or lessee) (or or lessee) (or or lessee) (or or lessee)

altowance of losses under section 267 or after the lasse with respect to the insect of the lasse with respect to the insect of the prior lesse was terminated by the action of the lessor (activities). The second part of the espot (activities) and alone to regether with the lesses. The second part of the export respect is applied at the time of the sale of the property is to be used predominantly outside the U.S. the sale is not for ultimate use in the U.S. at a reasonable property sold to an unrelated person is considered sold for ultimate use in the U.S. at a reasonable person would have believed that it will be used in the U.S. or at a reasonable person would have believed that it will be used in the U.S. at a reasonable person would have believed that it will be used in the U.S. at the substantial estent, supplies the U.S. retail market, the sale would not be a qualified export sale.

Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in special special rules apply in the case of Special rules apply in special special rules apply in the case of Special rules apply in special special rules apply in the case of Special rules apply in special special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special rules apply in the case of Special

1(a).—Enter the DISC's qualified export receipts (other than those entered on the 1(b)) from sales of export property to foreign unrelated purchasers for delivery outside the U.S.

1(b)—Enter the DISC's qualified experience of export proper perity from sales of export properties of delivery outside the U.S. to (i) a retaked fromegn entity for resale (directly, or indirectly) to a foreign unreading or indirectly) to a foreign unrelated purchases where a related foreign entry acts as commission appear A related foreign entity is a foreign corporation that is a member of the same controlled group fixed defined in section 993(a)(3)) as the DISC.

2(a). Leasing of export property.— Effect the gross amount received from the leasing (including subleasing) of export property to unrelated persons for use outside the U.S. Whether the leased property salts.

her the usage test is to be determined on a year by set has!.

The recepts from a lease of export hoperty may quality in some years and not in other years depending upon the page where the lessee uses the property in the years modived as repairs, in tests, takes and depending upon the properties, and depending the properties for such deductions. the leased property satis

2(b). Services related and subsidiary to a qualified erport sale or lease—A service is related to a sale or lease if it is not a wind trust type of transaction in a risted or burners, in whom the transaction arose and if the agreement to fur-

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nish the services is connected with the sale or lease. A service is subsidiary if it is of less importance and value as compared to the sale or lease.

2(c). Engineering and architectural services.—Recepts from engineering or architectural services on foregin construction projects which are either located abroad or proposed for location abroad or proposed for location abroad are qualified recepts. They include feasibility studies, design and encoder as they are construction but do not include services connected with exploration for minerals.

services, t manage-unrelated 2(d). Export management aminched receipts for export ment services provided to u DISCs. 2(f). Interest on producer's loans.—
A producer's loan must be evidenced
by a note or other evidence of indebted
ness, be designated as a producer's
loan, have a stated maturity not to exceed 5 years, and be attributable to the
borrower a sassets used in exporting
and research and development.

2(g). Other interest.—Enter interest on any qualitide depond saset other than interest on producer's loans.
Include, for example, interest on accounts receivable ansing out of sales on which the DISC acted as a principal or agent and interest on certain obliding lates in the Export-Import Bank or the region Credit Insurance Association.

2(h). Capital gain net Income.— Every sale or exchange of a capital siset must be reported in defaul on a sepa-rate Schedule D (form 1120) even though no gain or loss is midicated in addition to completing. Schedule C (form 1120), attach a separate schedule computing the gain from the sale of qualitied export assets.

In addition to completing Form 4797, attach a separate schedule computing the gain from the sale of qualified export assets. 2(i). Ordinary gain or (loss).—Enter the total ordinary gain or loss from line 11, Part II, Form 4797.

3(b). Exports subsidized by the U.S. Government.—Enter creepls from the sale of products subsidized under a program of the U.S. Covernment, or any instrumentality thereof, that have been designated as excluded recepts.

3(c). Certain direct or indirect sales or leases for use by the U.S. Government.—Enter receipts from direct or indirect sales of loases of property or services for use by the U.S. Government, or any instrumentality thereof, where the use of U.S. products or services is required by stallute on services is required by stallute on services is required by stallute or

3(d). Sales to another DISC in the same controlled group.—Enter receipts from a DISC that is a member of the same controlled group of corporations

a dividends received deduction because of the holding period of the stock for an obligation to make corresponding pay-ments with respect to similar stock, and any other taxable dividend income not properly resported above. 3(f). Other.—include in an at-sterds strehelie any montalified gross recepts not reported on lines 3(a) through 3(e). Do not offset an item of income against a similar item of expense. e section 993(a)(3) for the definition controlled group

10. Enter dividends (and income constructively receved from controlled foreign corporations under subpert form a qualified foreign investment of a DISC in a related foreign export coporation which constitute qualified will be in stock or securities of a foreign will be in stock or securities of a foreign experign subsidiary of the DISC which qualifies as a foreign international sales corporation (FISC).

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With

(Numbered to correspond line numbers in Schedule C.) Schedule C.—Dividends

(Numbered to correspond with the line numbers in Schedule E.) E.—Deductions Schedule

Enter export promotion expenses in file 1. Export promotion expenses are a DISC's ordinary and necessary expenses paid or incurred to obtain qualified export receipts (but do not include income taxes). Any experse (or any part of an expense,) not incurred to obtain qualified export receipts should be entered in line 2. 1. Enter dividends received from domestic corporations subject to income tax and the 85% deduction under section 245%! Income tax and the 85% deduction under section 100 to 100

deduction.

For dividends received from a regulet dividentes received from a reguleted investment company, see section.

854 for the amount subject to the 85%

So-called dividends or earnings re-ceived from mutual savings banks, etc., are really interest and should not be treated as dividends.

1(c). Deprecietion.—Attach Form 4562 it you claim a deduction for de-preciation, Enter on this laim the depreciation not claimed in Schedule A and elsewhere on the return.

that wed 247

2. Enter dividends received on ipreferred stack of a public utility this subject to income tax and is allow the deduction provided in saction 2 for dividends paid.

1(h), Freight —Enter one-half of the regit expenses (not including misurance) for shipping export property aboard U.S. tag vessels and U.S. owned and operated aircraft (unless required by law).

3. Enter dividends received from foreign corporations that quality for the 65% deduction provided in section 245(a).

4. Enter dividends received from wholly-owned foueign subsidiaries that are eligible for the 100% deduction provided in section 245(b).

Attach as Actedule showing the name, sociel security number, amount of composition and repends account allow-pressions and repends account allow-pressions and repends account allow-pressions and an allowances, including we have a compensation. Expense account allowances, including we have a compensation. Expense account allowance means (1) amounts, officer's compensation. Expense account allowance means (1) amounts, officer's compensation. Expense account allowance means (1) amounts, officer's compensation. The expense account allowance does not have to be shown for expense fineured by or on built-ed invance does not have to be shown for an officer of v hom the comprete accompensation and creens account allowance is less than \$20,000.
For this purpose an officer charman of the board, at each officer charman of the board, at each or bylaws. 5. Enter foreign divulends (including minimum distributions under 800-574 f) that he not reportable on lines and an enterpresent the second minimum sonstructured distributions of amounts constructured distributions of under under the contract years on the current years on the programment. 6. Include income constructually re-evend from controlled foreign corpus I ons under subpart. F. This amount should equal the lotal of amounts re-ported in Schedule A, line 5 of Form(s) 3946.

7. Enter taxable distributions from a DISC or former DISC that are designated as not being eligible for the 85% dividends received deduction. (See sections 246(d), 995(b), and 996(a)(3))

10). Repairs.—Finer the cost of in cladarial repairs, such as labor and supplies, that do not add to the value or appreciably protocy, the life of the property, include on this has the total amount of repairs figured under the Class Life Asset Depreciation foreign (CLADS) System 8. Include dividends (other than capulat gend dividends) received from regulated investment companies that are not subject to the 85% deduction, dividends from that seempt organizations; dividends (other than capital gain dividends) received from a real estate investment trust which, for the takable was of the trust in which the dividends are paid, qualifies under sections 856 through 858, dividends not eligible for

1(N) Amortzaton—If a deduction for amortzation is claimed, attent a schedule showing (1) a description of the expenditures being amortzaci. (2) also adquired, completed, or expended; (3) amount being amortzacii (4) amortzation period (number of months); (6) amortzation period (number of months); (6) amortzation for this year, and (7) the local amount of amortzacion less the amount claimed in Schedule Amortzacion for this year.

1(1), Pension, profit shering, etc. plans.—The number of plans to be entered reters to all plans for which all as sets have not been distributed also include any plans in which assets were humber of plans must be indicated number of plans must be indicated number of plans must be indicated complete form \$500 for each plan and hie each as a separate return Complete Form \$500 for each plan and hie each as a separate return Complete Form \$500 for each plan for the plans of the plans o

Caution: ERISA imposes penalties for future to furnish complete information and failure to file stetements, returns and reports.

L(m). Employee benefit programs.—
Item the amount of your contributions to employee benefit programs (R. In Strance, health and welfare programs) that are not an incidental part of a penson, profit stanting, etc., poin incided on line 1(I). Also include services plan Scotian 120 imposes certain rules on a manipoyer which will permit employees (including spouses, and dependants) to availine group legal spouses, and dependants) to avoide from incidents) to avoide from incidents programment and programment and programment and programment and programment and programment and dependants) to avoide from incide employer confinitions to a qualified group legal services plan.

2(a), Bad debts.—Bad debts may be retated in enter of the ways—(i) as a deduction for debts that become worthloss in whole or in part, or (ii) as a challet, of ar seasonable addition to a reserve for bad debts, (Section 166). Application to change the method of rompiting bad debts must be made on form 3115.

2(b). Taxes.—Enter taxes paid or Sceud during the taxable year See section 164(d) for apportionment of tax on real property between seller and purchaser.

2(c). Interest.—Do not include in-terest on indebtedness incurred or con-titude to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.)

expenses and in-between related Sea section 267 for the deductions for unpaid exterest in transactions between taxpayers See section 461(g) deduction for prepaid is basis taxpayer

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2(d). Contributions.—Enter con returbulons are gifts actually paid within the taxable year to or for the use of contribution and governmental organizations described in section 17(d) and may unused contributions carried over from prior years.

The total amount claimed may not exceed 5% of trashle income (line 12 of page 1) computed without regard to (1) any deduction for contributions; (2) the dividends received deduction on line 11(b) of page 1, (3) deductions allowed prinches set and set operating loss carryback to the tax-net operating loss carryback to the tax-page year under section 12,2 and (5) any early capital loss carryback to the tax-page year under section 12,2 and (5) any early capital loss carryback to the tax-page year under section 12,2 (a) (1).

Chartable contributions in excess of the 5% limitation may not be deducted for the tarable year but may be carried for the tarable year but may be carried.

A contribution carryover is not all lowed to the extent that it increases a limit operating loss carryover. See section 170(10/2)(8).

Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d on or before the 15th day of the 3d on or before the 15th day of the 3d on th

Special rule for contributions of cerlam property—1/4 cheriballe contribution must be reduced by the sum of
(1) the ordinary inclose and
(2) for certain contributions,
(2) for certain contributions,
(3) for certain contributions,
(4) \$\phi\_0 < (60 870\phi\_0 < \text{ett})\$
made after December 31, 1978)
of the long term capital gain,

or certain contributions, 22 ½ % (60 870 % for gitts nade after December 31, 1978) of the long term capital gain,

that would have resulted if the property were sold at it star market value. The sector that were sold at it star market value. The sector that is such a sector to the first made at the December 31.1978) of the first made at the December 31.1978) of the first made at the December 31.1978) of the first made of strangle personal property for a purpose of function minested to the basis for its exemption, and (2) contributions of an property to off the the basis for its exemption, and (2) contributions of an property to off the second 120(1) and (2) contributions of an property of the time of 120(e) however, a startistic condition 120(e) however, a startistic condition 120(e) however, a startistic condition 120(e) however, a startistic condition 120(e) however, and in the case of the fill meety or children may be defined to accept on a paper starting that may be determed as the property but in no event may the deduction exists.

respond with th of Schedule J.) such property basis for

Bargam sale to a charitable organi.
Saton—If a charitable contribution of
duction for property soft to a charitable
ganzation style of the adjusted
basis stor determining and morn the sale
to an amount which is not the same ratio
to the adjusted basis as the amount
the property. 2(e). Freight.—Enter the freight ex-pense not deducted on line 1(h) as an export promotion expense.

3. Attach a computation showing the gain (other than the gain extered on line 2) recognized by the DISC during the abable year on the sale or exchange of property (other than property which in the hands of the DISCs is stock in trade or other property described in section 1.22(11) previously transferred to it no 1.22(11) previously transferred to it no attansaction in which gain was not recognized in whole or in part, but only to the artent that the transferor's gain on the previously transfer was not recognized in the previously transfer was not recognized in ordinary income in the property had been sold or exchanged rather than transferred to or exchanged rather than transferred to the discrete than transferred to the DISC. Z(g). Other—No deduction is allowable for any amount allocable to a class of exempt income items driven the come must be allocated to such income must be allocated to such income and liens streetly attributable to any class of faxable income must be allocated to such income. It is not the such income in any income in any income and exempt income, a reasonable proportion of the firm, determined in the light of all the item, determined in the light of all the item, determined in the light of all the item, determined in the light of all the amount of each class of exempt income and (2) the amount of each class. Show the amount allocated to each class. Show the amount allocated by apportionment separately

4. For purposes of computing the portion of taxable income attributable to multary property use the gross in come for the year attributable to military property and the deductions which are property and the deductions which represents a poporary apportance or allocated to such income. See section 38 of the International Security, Assistance and Arms. Export Control Act of 1976 (22 Arms. Export Control Act of 1976 (22 CTR 12.1.01). Toy definition of military property. I. In general, no dividends received to deduction with be allowed on any state of stock (a) that is disposed of before the corporation has held at 15 days or less or (b) to the extent the corporation is surver an obligation to make corresponding payments with respect to sub-spaniely definited stock or securities. We deduction is allowed under set to 243 for a dividend from a DISC or settlem of 992(a) to the extent it is paid out of 992(a) to the extent it is paid out of accumulated DISC more DISC or settlem of 992(a) to the extent it is paid out of a securities of the order it is paid out of decirity taxed income or is a deemed distribution pursuant to section 995(b)(1).

Schedule I.—Dividends-received deduction

12. Under section 995(b)(1)/f5(ui), a DISC is deemed to distribute the amount of any liegal bribe, kickback or other payment paid by or on behalf of the DISC, directly or indirectly, to an official, employee or agent of any gov-2. Limitation on dividends received deduction—Line 2 may not exceed 85% of line 10, page 1. For this purpose, the 10 is to be computed without regard to any capital section 1212(3)(1).

14. Attach a computation showing the earnings and profits for the taxable

16. Attach a computation showing the amount of (1) foreign investment attributable to producers loans fast defined in section 995(d)) of the DISC for the taxable year, (2) all accumu

Part I —Deemed distributions under section 995(b)(1) (Numbered to cor-

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Schedule J.—Deemed and Actual Distributions to Shareholders for the Taxable Year

the line numbers in Part

2. Attach a computation showing the gain recognized by the IDSC during the taxable year on the sale or exchange of the IDSC sale or exchange of the IDSC is a qualited to asset, previously transferred to the attachment which gain was not not attach the in a transaction in part, but only to the extent that the transfers of the extent than the transfers gain on the previous transfer was not recognized.

11. Under section 995(b)(1)(F)(a).
a DiSC is demed to distribute the entre amount of its income attributable to participation in or cooperation with an international beyord! See Form a international beyord! See Form 5713 for compulation of this deemed distribution and reporting requirements of any DiSC with operations in or related to a "boycotting" country.

For purposes of computing the earlings and profits for leable years beginning after June 30, 1972, the all lowance for detectation fand amort: 23ton, if any) is the amount which would be allowable for such year if the straight line method of depreciation had been used for each tanable year beginning after June 30, 1977. See section 312(k)/27 for exception. year For purposes section (12/43/11).
In a year in which a net operating loss occus, sections 12/40 and 246(b) provide that this 85% inmitation does not apply even if the bass is created by the dividends received deduction.

3. Fixeal year DISCs, that have received dudicated by the dividends on certain professed stock of public utilities must use from Li20-FY (1378-73) to compute their dividends received deduction.

lated earnings and profits including bearings and points for the tabable types fess the amount on line 15. Part yes fess the amount on line 15. Part of 15 and (3) accumulated 105 income. Einer the smaller of three 3 amounts full to 16 foreign investment attribulable to Foreign investment attribulable to three 3.

) the net increase in foreign essets by members of the controlled group (as defined in section 993(a)(3)) that includes the DISC.

the amount of the DISC's out-standing producer's loans to members of the controlled

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the actual foreign investment by domestic members of the group, or

A shareholder of a corporation that revoked its election to be treated as a DISC or falled to qualify as a DISC for

S. If this amount is \$100,000 or less, omit lines 6 through 21 and enter zero on line 22 and on line 8, Part I.

Attach a separate Copy A, Schedule K (Form 1120–DISC) to Form 1120–DISC for each stareholder who had an actual or deemed distribution during the DISC's taxable year. Complete and attach Schedule N (Form 1120-DISC) to Form 1120-DISC. Schedule K.—Shareholder's Statement of DISC Distribution Schedule N.—Export Gross Receipts of the DISC and Related U.S. Persons

Schedule P.—Computation of Inter-company Transfer Price or Commission

Attach a separate Schedule P (Form 1120-DISC) for each transaction or group of transactions to which the intercompany pricing rules of section 994 (a)(1) and (2) are applied

# **Business Activity** Codes for Principal

These industry titles and definitions are based, in general, on the Enterprise Standard Industrial Classification system developed by the Otice of Management and Budget, Executer Otice of the Price of Management and Budget, Executer Office of the Price of Management and Budget, Executer Office of the Price of Management and Budget, Executed Classification activities to Standard Industrial Classification activities Such as manufactured and on the Price of Management Standard Classification Using five 1st before, enter on page 1, under B. the code

number for the specific industry group from which the larg est percentage of "violal receipts" is derived "Trotal receipts" means all income (line 4, page 1). On page 5, question 1, safe the principal businss activity and principal todard of service that account for the largest percentage of total receipts, for example, if he principal businss activity is "Wholessile trade Makinnery, equipment, and supplies," the principal product or service may be "Engines and Tubnes."

6.000 Appeted and accessiony stores.
5.000 Exeminar and home furnishings stores.
5.000 Exeminar and home furnishings stores.
5.000 Exeminar and dimining places.
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7800 Econd management services

services, enviral of monte vehicles

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7815 Metron factical costs home Code
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services:
Architectural and engineering services
Accounting, auditing, and bookkeeping.) Miscalianeous services

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Building meterals, hardware, garden supp and mobile home doesers. Section to the section of the section of the Section of the section of the section of the Section of the section of the section of the Section of the sec SOR MAXIMETY enument, and suppliess 500 Motor Validate and suppliess 500 Motor Validate and submission and suppliess 500 Motor Validates and submission and suppliess 500 Motor Validates and submission and suppliess 500 Maris and minimals, except piptiological productions of motor validates of validates of v TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES Transportation:
4.000 Where transportation
4.700 Other transportation services
6.900 Other transportation services
7.900 Other transportation services
7.900 Other transportation and distribution
4.900 Certific services
6.900 Combination utility services WHOLESALE TRADE

a hexable year will be deemed to have received a distribution hexable as a dividend equal to his pro rata share of the 100 DCS income of the corporation accumulated during the immediately preceding consecutive taxable years for which the corporation was a DISC. The distributions will be deemed to be received in equal installments on the last day of each of the 10 taxable years of the corporation following the year of the corporation following the year of the corporation following the year of the corporation following the year of the corporation following the year of the corporation shall be a distributed the numerical pass of the corporation shall be a distributed the numerical pass of the corporation was a DISC.

For the definitions of "net increase in foreign assets" and "actual foreign investment," see sections 995(d)(2) and 995(d)(3).

4. Include the annualized taxable income but no taxable losses incurred by any DISC which is a member of your orncrised group (as defined in section 993(a)(3)) for the latest taxable year ending with or within your taxable year.

(Numbered to correspond with the fine numbers in Part II of Schedule J.)

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Taxable Period

Part II.—Computation of T come Attributable to Base port Gross Receipts

U.S. Income Tax Return of a Foreign Corporation

, 1978, ending

1978

| 107 II ***  | of a Forei   | of a Foreign Corporation  | OU  | <b>8</b> 2  |
|---|--|---|---|---|
| Department of the Treasury<br>Internal Revenue Service  | For calendar year 1978,  | For calendar year 1978 or other taxable year beginning.   | . 19 .  | )   |
| Pame  |  |   | $\vdash$  | Employer identification number  |
| Number and street   |  |   | -   |   |
| City or town, State and ZIP code, or country  | code, or country   |   |   |   |
| Ë   | Complete Section I to compute has on income from U.S. sources that its NOT effectively connected with the conduct of a trade or business within the U.S. Complete tax on income effectively connected with the conduct of a trade or business within the U.S. Corporations sharing both income effectively connected and income and effectively connected and income and effectively connected must complete both Sections I and II Organizations having only income that is NOT effectively connected need into only pages I and 2. | IOT effectively connected will<br>he conduct of a trade or bus<br>effectively connected must-<br>ile only pages 1 and 2 | i the conduct of a trade or<br>iness within the U.S.<br>complete both Sections I  | business within the U.S.<br>and II  |
| A Country of incorporation .  B Foreign country under whose laws the  | Country of incorporation.  Foreign country under whose laws the income reported on this return is sub-   | end of the taxable year own, dire 50% or more of your woting sto attribution, see section 267(c).                       | end of the taxable year own, directly or indirectly, 50% or more of your woting stock? (For rules of attribution, see section 267(c)).                        | directly.   |
| orated<br>stion's books are in care   |  | If "Yes," attach a<br>number, (b) perce<br>(c) Enter highest  | If "Yes," attach a schedule showing (a) name, address and identifinumber, (b) percentage owned, and (c) Enier highest emount owed by you to such owner during | If 'Yes," attach a schedule showing (e) name, address and identifying number, (b) percentage owned, and (c) Enter highest amount owed by you to such owner during the |
| E. Were you at any time during the taxable year engaged in a trade or business within the U.S.?   | able year engaged in Yes No  | (d) Enter highest   | amount owed to you b  | year  |
| F Did you have a permanent establishment in the US  | ]  | Note: For purposes of G(1) and G(2), "  | 2(1) and G(2), "highest an elvanis/payable  | Note: For purposes of G(1) and G(2), "highest amount owed" includes loans and accounts receivable travelle.   |
| section 894(b) and any applicable tax convention between the U.S. and a foreign country?  | x convention between   | H Have you filed a U.S. in  | Have you filed a U.S. income fer return for the preced-<br>ing farable year?  | preced.   |
| If "Yes," name the foreign country  | )  | I If you had an agent in  | If you had an agent in the U.S. at any time during the  | ]   |
| is (1) Did you at the end of the takable year own, directly or Indirectly, 50% or more of the voting stock of a U.S.  | oting stock of a U.S.  | year enter the following  | year enter the following hind of agent  | ***   |
| If "Yes," attach a schedule showing (a) name, adding number, (b) percentage owned, (c) taxable inci   | ing number, (b) percentage owned, (c) taxable income or (loss) from  | J Are you a foreign pe  | ng com  |   |
| line 28, page 1, Form 1120 to<br>your taxable year, (d) highest a<br>during the year, and (e) highest   | line 28, page 1, form 1120 for the faxable year ending with or within your taxable year (d) highest amount owen by you to such corporation things the very and (a) highest amount owen to you to write composition.  | If "Yes," have you filed  | If "Yes," have you filed forms 957 and 958? (Sec. 6035.)  | ] []<br>[]  |
| during the year  (2) Did any corporation, Individual,   | during the year, and (c) regress embourt owen to you by such colporation during the year.  Did any corporation, Individual, partnership, frust, or essociation at the  | K Are you a personal hold   | Are you a personal holding company? (See instruction K.) Are you a controlled foreign corporation? (Sec. 957.)  | tion K.)  |
|   | ge 2)  |   |   |   |
| 2 Tex from Section II (line 15, Sci<br>3 Personal holding company tax (a  | Tex from Section II (line 15, Schedula J—Tax Computation, page 5)<br>Personal holding company tax (attach Schedule PH (Form 1120))   | 5)  |   |   |
| Minimum tax (see instructions)  | through 4  |   |   |   |
| 6 Credits: (e) Overpayment from 1977 allowed as a credit.   | 1977 allowed as a credit.  |   |   |   |
| (b) 1978 estimated tax payments   | ants applied for on form 4466  | (   |   |   |
| (d) Tax deposited with Form 7004  | 1004   |   |   |   |
| (e) Tex deposited with Form 7005 (eftach copy).  (f) Credit from regulated investment companies (ett.  (g) U.S. is a posial tels, nonligway ges, and lubricating  (h) U.S. Income (ax paid or withheid at the source. | ach Form 243<br>oll (ettach form   | 9)  |   |   |
|   | struction C for depos  | tary method of payment  |   |   |
| B OVERPAYMENT (subtract line 5 from line 6) 9 Enter amount of line 8 you want: Credited to 1  | OVERPAYMENT (subtract line 5 from line 6)  |   | Refunded  |   |
| _   | Under paralises of payors, I detay that I have examined this when including ecomopaming exhabites and anteriorism that of my Workings and build, if it is now correct, and complete, Decisation of present disputant followings.   | empanying schodules and statem<br>mation of which preparer has a  | ants, and to the best of my I   | harmledge and belief, it is tru   |
| F. Stanston of officer  |  |   |   |   |
| ·l  |  |   | Preparer a social security no.  | no. Check if self.  |
| Preparer'e Firm's name (or yours.   | - Pinc   |   | E.f. No.  | - Control   |
|   | epo  |   | Date  |   |

| Nature of income Amount Rate of Inferest  |                 |               |
|---|-----------------|---------------|
| Interest  | Rafe of tay (%) | Amount of tax |
|   |                 |               |
| 2 Dividends, , , , , , , , , , , , , , , , , , ,  |                 |               |
| Rents   |                 |               |
| Royaltles   |                 |               |
| 5 Annuitles   |                 |               |
| 6 Gains from disposal of timber, coal, or domestic iron ore with a retained   | _               |               |
| economic interest (affach statement of details)   |                 |               |
| 7 Gains from certain evidences of indebtedness issued after September   | _               |               |
| 28, 1965 and before April 1, 1972   |                 |               |
| 8 Gains from certain evidences of indebtedness issued after May 27, 1969  |                 |               |
| and before April 1, 1972  | -               | -             |
| 9 Gains from certain evidences of indebtedness issued after March 31,   |                 |               |
|   |                 |               |
| DO An amount equal to the original issue detainst account accurded since the last payment of interest on gains from certain evidences of indebedness issued after March 31, 1972 (but not in excess of the interest less the tax imposed on the interest).  |                 |               |
| 11 Cains from sale or exchange of patents, copyrights, etc.   |                 | : : :         |
| 12 Fiduciary distributions (attach a statement showing the kind of in-  |                 |               |
| Come and reference to provide an experience of the control of the |                 |               |

5 Amount of U.S. Income tax 4 Date of payment 1. Payer of lecome and if known, withholding agent (name and addiess) 2. Nature of income (such ea 3. Gress amount (Show womer of record if other than temperal mineral, dividende, etc.) 14 Total—Enter here and on line 1, page 1.

Explanation of Lines 1 Through 13 Above (Enter each individual Item of income) Total of column 3. Enter here end on line 6(h), page 1.

Form 1120F (1978)

|               |   | callednie o   |                            |                         |                              |                             |  |
|---------------|---|---|----------------------------|-------------------------|------------------------------|-----------------------------|--|
| ď <b>7</b>    | 1 Damestic corporations subject to the 85% deduction  | the 85% deduction   |                            |                         |                              |                             | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |
| <b>5</b> Č    | 2 Certain preferred stock of public utilities   | utilities   |                            |                         |                              |                             |  |
| E.            | 3 Foreign corporations subject to the 85% deduction   | ne 85% deduction .  |                            |                         |                              | :                           |  |
| 4<br>9        | 4 Other dividends from foreign corporations .   | porations   |                            |                         |                              |                             |  |
| S             | S Foreign dividend gross-up (section 78)  |   |                            |                         |                              |                             |  |
| <u>~</u><br>• | 6 Taxable dwidends from a DISC or a former DISC not included in line 1 (section 246(d))                           | a former DISC not in  | ncluded in lin             | e 1 (section            | 246(d))                      | - !                         |  |
| δ.            | 7 Other   |   | :                          |                         |                              |                             |  |
| ĕ   53        | 8 Total—Enter here and on line 4, page 3 (GROSS INCOME). SCHOLUIS E Compensation of Officers (See instruction 12) | Officers (See instru  | ME).<br>Iction 12)         | 8                       |                              |                             |  |
|               | 1 Name of officer   | 2 Social security   | 3 Tune                     | Percent of o            | of cor-                      | 6 Amount of                 | 7 Expense                              |
|               |   | number  | posiness                   | Common                  | Preferred                    | compensation                | allowances                             |
|               |   |   |                            |                         |                              |                             |  |
|               |   |   |                            |                         |                              |                             | . !                                    |
|               |   |   |                            |                         |                              |                             |  |
| :             |   |   |                            |                         |                              |                             |  |
| i             |   |   |                            |                         |                              |                             |  |
|               | Total compensation of officers—Enter here and on line 12, page 3 (DEDUCTIONS)                                     | s-Enter here and on   | 1 line 12, pag             | e 3 (DEDUC              | TIONS                        |                             |  |
| <i>B</i>      | Schedule F Bad Debts-Res  | Bad DebtsReserve Method (See instruction 1S)                              | nstruction 1               | 6                       |                              |                             |  |
| 1 Year        | 2 Trade notes and accounts receivable outstanding at end of year  | 3 Sales on account  | Amount<br>4 Current year's | Amount added to reserve | d to reserve<br>5 Recoveries | 6 Amount<br>charged against | 7 Reserve for bad debts at end of year |
| 1973          | 1 :   |   |                            |                         |                              |                             |  |
| 1974          |   |   |                            |                         |                              |                             |  |
| 1976          |   |   |                            |                         |                              |                             |  |
| 8/6           | hedule 1  | Special Deductions (See instructions for                                  |                            | Schedule I)             |                              |                             |  |
| 0 1           | 1 Dividends-received: (a) 85% of line 1, Schedule C   | line 1, Schedule C  |                            |                         |                              |                             |  |
|               | (b) 60.208%   | (b) 60.208% of line 2, Schedule C   |                            |                         |                              | -                           |  |
| . c           | (c) 85% of line 3, Schedule C   | (c) 85% of line 3, Schedule C<br>eed 85% of line 28, page 3, Ti<br>occurs | <br>he 85% Інт             | itation doe             | . ₽ ,                        | a year in which             |  |
| 3 0           | 3 Dividends paid on certain preferred stock of public utilities (see instructions)                                | red stock of public u   | tilities (see              | nstructions             |                              | - <u> </u>                  |  |
| 7 ♦           | 4 Total special deductions—Add is   | Add lines 2 and 3 Enter here and on line 29(b), page 3 (DEDUCTIONS)       | ere and on h               | o (d)62 au              | TOPDIOT                      | ioke)                       |  |

| Σ   | lines and schedules if the  |
|-----|---|
|     |   |
| _   | Z. Subtract. Cost of goods sold (Schedule A) and/or operations (attach schedule).   |
| 3V  | 5 Gross prom.   |
| 100 |   |
| N   | 6 Other interest , , , , , , , , , , , , , , , , , , ,  |
| S   |   |
| SO  | 6 Gross Cydinies St. Cours Catter Schedule D. Form 1120)  |
| CB  | (b) Net gain or (loss) from line 11. Part II, Form 4  |
| )   | 10 Other income (see instructions—attach schedule)  |
|     | 11 TOTAL Income—Add lines 3 through 10  |
|     | Compen  |
| _   |   |
|     |   |
|     | 15 Bad debts (Schedule Fill reserve michod is used) ,   |
|     |   |
|     |   |
|     |   |
| •   | 20 Amortization (effech schedule)   |
| SN  | 21 (a) Deprecation (from line 4, column (g), form 45b2 (attach Form 45b2)).   |
| OL  |   |
| LOI |   |
| าด  | 23 Advertising  |
| DE  |   |
|     | 25 Cimployee generit programs (see instructions)  |
|     |   |
|     | 27 TDTAL deductions—Add lines 12 through 26   |
|     | 28 Subtract (a) Net operating loss deduction and special deductions (subtract line 27 from line 11)  29 Subtract (a) Net operating loss deduction (see instructions—attach schedule)  (b) Special deductions (Schedule 1) |
|     | 30 Taxable income (subtract line 29 from line 28).  |
| N.  | Saliefinity A Cost of Goods Sold (See instructions for Schedule A)  |
| ~ ( | 1 Inventory at beginning of year.   |
| 4 6 | 6   |
|     | Other costs (attach schedule)   |
| 10  | [ptp]   |
|     | Subtract: Inventory at end of year  |
| . « | Cost of goods sold—Inter the field and inter a (GMUS) INCUME).  |
| 0   | Check Valuation method(s) Used for local closing inventory     Cost     Lower of cost or market   Other (if "other," attach explanation)  |
|     | LIFO inventory  |
|     |   |
|     | ame   |
|     | nanufacturing activities?   |
|     | ě   |
|     | inventory?  |

|  | (A) Amount (B)   | (B) Total  | (C) Amount  | End of taxable year  |
|--|--|--|---|--|
| 1 Cash   |  | (8)  |   |  |
|  |  |  |   |  |
| (a) Less ellowance for bad debts   | it the when  |  |   |  |
|  |  |  |   |  |
| (b) State, subdivisions thereof, etc   |  |  | ***   |  |
| ž  |  |  |   |  |
|  |  |  |   |  |
|  |  | Thomas and the second  |   |  |
| 9 Buildings and other fixed depreciable assets                                 |  |  |   |  |
| (a) Less accumulated depreciation  | ļ  |  |   |  |
| (a) Less accumulated depletion   |  |  |   |  |
| 11 Land (net of any amortization)  |  | TOTAL STREET,  | William Wallington William  | 100000000000000000000000000000000000000  |
| 12 Intangible assets (amortizable only)  |  |  |   |  |
| (a) Less accumulated amortization  |  |  |   |  |
| 13 Other assets (attach schedula)  |  |  |   |  |
| LIARLITIES AND STOCKHOLDERS' FOURTY  |  |  |   | this at the mount  |
| 16 Accounts navable  | 111111111111111111111111111111111111111  | Milliam  | 1. min in in in   |  |
|  | The state of the s |  | with the to   | ***************************************  |
| 17 Other current flabilities (attach schedule)                                 |  |  | the in allin  |  |
|  | Milliother 1.5 See   |  | 111111111111111111111111111111111111111   |  |
| 19 Miges, notes, bonds payable in 1 year or more.                              |  |  |   |  |
| 20 Other liabilities (attach schedule)   |  |  | Allen Com   | TOTAL CONTRACTOR CONTR |
| 21 Capital stock: (a) Preferred stock  |  |  |   |  |
| (b) Common stock   |  |  |   |  |
| 22 Paid-in or capital surplus  |  |  |   |  |
| Retained earnings App  | . 11.  |  |   |  |
| 24 Retained earnings—Unappropriated  | · in   |  | 7   | ,  |
| 25 Less cost of treasury stock   | X  |  |   |  |
| Salignification and secondilization of Income Per Books With Income Per Return | er Books With Income   | e Per Return   | 11.10.10.10.10.10.10.10.10.10.10.10.10.1  |  |
| 1 Net income per books   |  | 7 Income recorded  | 7 Income recorded on books this year  |  |
|  |  | not included in th   | not included in this return (itemize)   |  |
| 3 Excess of capital losses over capital gains                                  |  | (a) Tax-exempt interest \$   | terest \$   |  |
| 4. Income subject to tax not recorded on books this year                       |  |  | e ruy a d my r andra a uwaa na aaaa a g waa a we r ra                               |  |
| (itemize)  |  |  |   |  |
| & Funnate recorded on books this user not                                      |  | 8 Deductions in this tax return not the  | 8 Deductions in this tax return not charged assisted book lacementhic way (itemize) |  |
| deducted in this return (femize)   |  | (a) Depreciation   | \$  |  |
| (a) Depreciation . \$  |  |  | •   |  |
| (b) Deplation \$   |  | ***************************************  | ******************************  |  |
| A A A A A A A A A A A A A A A A A A A  |  | O Year P see the Paris of the P | ***************************************   |  |
| 6 Total of lines 1 through 5.  |  | 1001   | 3)—tine 6 less line 9   |  |
| Scheen N. 2 Analysis of Unappropriated   | Retained Earnings P  | Retained Earnings Per Books (line 24 above)  |   |  |
| 1 Balance at beginning of year   |  | 5 Distributions: (a) Cash .  | Cesh  |  |
| 2 Net income per books   | ***************************************  | ē  | Stock   |  |
| 3 Other Increases (Itemize)  |  | 9  | (c) Property  |  |
|  |  | 6 Other decreases (itemize).   | (temize)  |  |
|  |  | -  |   |  |
| 4 Total of lines 1, 2, and 3   |  | 8 Betance at end of year (line 4 less line 7)  | r (line 4 less line 7)  |  |
|  |  |  |   |  |

| ne half of surfax allocation, see instructes that of surfax allocation, see instruction to discuss the surfax allocation or order made—See instruction or order made—See instruction   | Opts of Amount Date of Amount deposit | Explanation Amount | P Did you file all required forms 1042, 1087, 1096, and 148 10997.  Q Did you claim a deduction for expenses connected with:  (L) Entactainment facility (boat, resort, ranch, etc.)?  (2) Living accommodations (except for employees on business)?  (3) Employees' families at conventions or meetings?  (4) Employees' families at conventions or meetings?  (5) Froncessor Semilies (2) or the possessions?  |  |
|--|---------------------------------------|--------------------|--|--|
| 1 Tazable income (line 3 of \$25,000, whichever is less. (Member of a controlled group enter one-half of surtax 3 5 subtract line 2 from line 1.  5 Subtract line 3 of \$25,000, whichever is less. (Member of a controlled group enter one-half of surtax is \$2 subtract line 4 from line 3.  5 Subtract line 4 from line 3.  7 22% of line 4.  7 22% of line 4.  9 Income 1s. (Total of lines 6, 7 and 8 or alternative tax from separate Schedule D (Fornitass).  (b) Investment credit (attach Form 1118).  (c) More lines 10 from 10 from 584.)  (d) More lines 10(a), (b), (c) and (d).  13 Tax from recomputing a prior year vilve credit (statch Form 425).  14 Tax from recomputing a prior year vilve credit (statch form 425).  15 Tax from recomputing a prior year vilve redit (statch form 425).  16 Tax from recomputing a prior year vilve redit (statch form 425).  17 Tax from recomputing a prior year vilve redit (statch form 425).  18 Tax from recomputing a prior year vilve redit (statch form 425).  19 Tax from recomputing a prior year vilve redit (statch form 255).  19 Tax from recomputing a prior year vilve redit (statch form 255).  19 Tax from recomputing a prior year vilve redit (statch form 255).  19 Tax from recomputing a prior year vilve redit (statch form 255).   | Amount                                | Amound             |  | 2 2  |
| ver is less. (Memb<br>and 8 or elterne<br>om 1188).<br>"Om 3469).<br>"I (attach Form 48<br>m 5884).<br>Ind (d)   | Geposit                               |                    | id<br>8 of Instruction<br>8 of Instruction<br>8 of Instruction   | s group<br>  |
| Enter line 1 or \$25.000, whichever is less. (Nember of a controlled, Subtract line 2 from line 1.  Enter line 3 or \$25.000, whichever is less. (Nember of a controlled, Subtract line 4 from line 3.  20% of line 4.  48% of line 4.  48% of line 5.  (a) Foraign tax credit (attach Form 1118).  (b) Investment credit (attach Form 3487).  (c) Work incendive (With) credit (attach Form 4874).  (d) New lobs credit (attach Form 3487).  (d) New lobs credit (attach Form 3487).  (d) New lobs credit (attach Form 3487).  (e) Work incendive (With) credit (attach Form 4874).  (f) New lobs credit (attach Form 5884)  Tax from recomputing a prior year linvestment credit (attach Form 501 of lines 10.1.) and 14. Enter hem and on lines 1.2. page 1.  Tax from recomputing a prior year With restrictions—Total of lines 12.1.3 and 14. Enter hem and on line 3.2. page 3.  Total of lines 12.1.3 and 14. Enter hem and on line 3. Deposits (List of lines 12.1.3 and 14. Enter hem and on line 5. page 3.  | Amount                                | Explanation        | Additional Information Required  M Business description (see page 8 of instructions)  (1) Business socious on mither  (2) Principal business activity.  (3) Principal business activity.  (3) Principal product or service  N Tazable Income or (loss) from line 28, page 3 for your tazable 1975.  1976   | Were you a mamber of a controlled group subject to the provisions of section 1561? |
| A status account of the 255,000, whichever the a 5 subtract line 2 from line 1 .  5 subtract line 2 from line 3 .  6 20% of line 4 .  7 22% of line 4 .  9 income tax. (Total of lines 6, 7 a lies)  1 income tax. (Total of lines 6, 7 a lies)  9 income tax. (Total of lines 6, 7 a lies)  10 (a) Foraign tax credit datach For (b) Investiment credit (datach For (c) Work incentive (WIN) credit (o) New Jobs credit (datach For (c) Work incentive (WIN) credit (datach For (d) New Jobs credit (d) New Jobs credit ( | Oate of deposit                       | Odler Deductions   | Mausiness descript (2) Principal business (3) Principal business (3) Principal business (4) Principal business (5) Principal business (6) Principal principal principal principal principal business (6) Principal princ | the provision  If "Yes," chec  (1)   |

Internal Revenue Service Dependence of the Messeury

### Instructions for Form 1120F **378**

#### Return of a Foreign S. Income Tax Corporation

Fiscal year taxpayers must also consider the instructions in Form 1120–FY (1978–79)

(References are to the Internal Revenue Code)

### General Instructions

with the conduct of a trade or business in the U.S. (9) It has no income from sources within the U.S. or (0) its income success within the U.S. or (0) its income so many the U.S. or (0) its income of the Code However, if the foreign corporation has no gross income for the taxable year, it is not required to complete the return schoduled by the U.S. or the return show in the nature of any amounts excluded from gross income and the return show in the nature of any amounts excluded from gross income and the amounts of such exclusions to the extent they are readily determinable

tual life insurance company may elect to ockulder from the computation of its taxable income all income and expense of its contiguous country (Canada and Maxcoo) benaches. If this election is made the contiguous country branch is treated as a foreign corporation for the purposes of the tax imposed by sections 881, 882, and 1442 on U.S. sourced income. Form 1120F must be used to Under section 819A, a domestic types of income. income. Form

If a receiver, trustee in dissolution, trustee in beharchter, or assignee has possession of or heids title to all, or substantially all, the property or business of a corporation, whether or not the property or business is being operated, he must file a return for the orr povertion in the corporation in the corporation in the corporation in the same manner end form

required of other corporations. (Section 6012.)

If a foreign corporation has no office or place of business in the U.S. at the time a return is due, but has an agent in the U.S., the agent must file the re-(Section 882(f).)

Exceptions.—(1) A foreign corpora-tion which at no time during the tabable year is engaged in a trade or business in the U.S. is not required to file if its tax itability for the taxable year is fully satisface by the withholding of tax at

This exception does not apply to:

(a) a foreign corporation which has income for the taxable year which is treated under section 882(d) or (e) as income which is effectively connected with the conduct of a trade or business in the US by that corporation for the

taxable year.

(b) a foreign corporation making a lich a foreign corporation making a lich affort the returned of an overpayment of tax for the taxable year, or provided in section 1.532–1(c) of the scribed in section 1.532–1(c) of the a regulations whose accumulated taxable princome for the taxable year is determined under section 1.535–1(b) of the winned under section 1.535–1(c) of the winned under sect

Registrons (2) A foreign corporation that is a compensation of an estate or trust which is engaged in a trade or business in the U.S. is not required to make a return for the taxable year merely because it is chemed to be engaged in a trade or business within the U.S. under section (BTAC). However, the foreign corporation will be required to make a return if in otherways satisfies the filling required. regulations

(3) Foreign insurance companies secreted in section 1.0012–2(0.1) and (2) of the regulations must file a Form 11.20L or Form 11.20M All other Form 11.20F.

of eign corporations (whether or not en 18 gaged in a trade or business within the n. U.S.) must flet let her return with the In. D. ternal Revenue Service Center, Philadel. The PA 19255.

Foreign corporations having an office or place of business within the U.S. must file on or before the 15th day of the 3d month following the end of their

Foreign corporations NOT having an office or place of business within the U.S. must file on or before the 15th day of the 6th month following the end of taxable year.

those corporations that previously obtained an eufomatic 3-month extension by filing form 7004. their taxable year, File Form 7004 to request an auto-matic 3-month extension of time to file Form 1120F. may be used to request extension but only by Form 7005 may be

(1) Foreign corporations having an office or place of business within the U.S.—The balance of tax due (line 7, page 1) must be paid in full when the return is filled or in two installments—turn is the or in two installments—S0% by the 15th day of the 3d month and 50% by the 15th day of the 6th month after the close of the Isaable

remit directly to Internal Revenue. Records of deposits will be sent to Internal Revenue for crediting to the corporal ross account. In Schoolie K. list all Tax Class Number 503 deposits that relate to the trasble year for which this return is filed and which were made before or simultaneously with the filing of this return is filed and which were made between sometimeness of deposits will be determined by the date received by the innancial institution or FRB. If a tax with instructions appearing on the re-verse of that form, Deposits made at an FB must be made with the FBB serv-icing the geographic area where the corporation's place of business is located The deposit must be made in a form of payment that FBB considers to be an immediate credit item. Additional Bank or Branch (FRB), with a Federal Tax Deposit Form preinscribed with a Tax Class Number 503, in accordance information can be obtained from an authorized depositary or FRB. Each deposit must be accompanied by a Federal Tax Deposit Form preinscribed authorized eral Tax Deposit Form preinscribed with a Tax Class Number 503. Do not income tax payments institution or Federal Reserve tax an and estimated income must be deposited at financial institution or Fi All corporation and

the second day before the prescribed date as provided by section 7502. Tax deposits made at RRB which are not in compliance with deposit requirements will newtheless be processed by the receiving FRB rather than returned to the taxpayer. Furthermore, such as payments received by an FRB will be dated as paid based upon the date when the proceeds of the accompanying payment instruments are collected by the FRB, and, if made by mail, section 7502 will not apply. Foreign coprotations needing Federal payment is made by mail, a deposit received after the due date will be considered timely if the taxpayer establishes that it was mailed on or before

Tax Deposit Forms may obtain them from the Philadelphia Service Center. The application should include the coraddress, taxable year to which the de-posits relate, and a statement identifying the corporation as a foreign corpo

(2) Foreign corporations not having an office or piece of business within the U.S.—The balance of tax due (line 7, page 1) must be paid in full when the re-

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tum is filed or in two installments—
50% on or before the 18th day of the
6th month and 50% on or before the
18th day of the 9th month following the
close of the taxable year.
The tax may be pall by check or
money order drawn to the order of "inreard Revenue Service" and remitted
to the Internal Revenue Service Center,
Philadelipha, PA 19255.
Enter the employer identification
number on all remittances.

at regular corporate tax rates on the corne that is effectively connected with the conduct of a trade or business within the U.S. (see instruction E), and at a 30% or lower treaty rate on income from U.S. sources that is not effectively connected with the conduct of a trade or business within the U.S. (See instruction F.) D. Taxation of foreign corpora-tions,—Foreign corporations are taxed

E. Income effectively connected with the conduct of a Trade or business within the U.S.—Foreign corporations ergaged in a trade or business within the U.S. are taxed at regular corporations to U.S. sources darved in the conduct of the trade or business.

2. Carfain fried or determinable and noval or periodical income from U.S. sources and gain or loss from U.S. sources from the sale or exchange of captal assets (a) the income gain or portail or sets in the conduct of the trade or business, and the corporation's trade or business, and the corporation's trade or business, and the income, gain, or loss is derived from assets used in or portain's trade or business were a material factor in the realization of the income, gain, or loss in S. Under certain circumstances, implicated categories of income from foreign sources will be treated as effectively.

A foreign corporation not engaged in a trade or business within the U.S. will not have any effectively connected income unless (1) it elects unnected income unless (1) it elects unnected income as 887(b) to treat ela property income as effectively connected income (see instruction G), or (2) it is a corconnected income.

(see instruction G), or (2) it is a conporation created or organized in a U.S.
possession and conducts a banking
business in a U.S. possession and receives interest on U.S. obligations (in
such case the interest will be reacted
at galls on the disposition of stock in a DISC or former DISC and all distributions out of accumulated DISC and
in a DISC or former DISC and all distributions out of accumulated DISC in former including deemed distribuincome, including deemed distribu-

tions, are treated as effectively con-nected with the conduct of a trade or business conducted through a perma-nent establishment within the U.S.

further details relating t connected income,

income.—Y orongin outpostly located in the U.S., or from any interest in such real property, including (1) gains from the sale or exchange of real property. (2) rents or revelange of real property (2) rents or royalties from mines, wells, or other natural deposits, and (3) gains described in section 631(b) or (6), may described in section 631(b) or (6), may described in section 631(b) or (6), may described in section 631(b) or (6), may described in section 631(b) or (6), may described in section 631(b) or (6), may described in section 631(b) or (6), may described in section 631(b) or (6), may be section may be made by attaching the election may be made by attachine election is to apply (1) a statement making the election. (2) a complete scribed-lie of all real property, of which the interest in real property, of which the method of the strent to which the ment indicating the extent to which the ment indicating the extent to which the foreign corporation having im real property focated in 

taxpayer has direct or beneficial ownership in each item of real property, or interest in real property, (4) the legal identification and location of the real property or interest in the real property, (5) a description of any substantial improvements on the property, and (6) any other information required by In general, the Income consists of the following types of moone described in section 881 (to the extent not el-fectively connected with the conduct of a rade or business within the U.S.).

I. Interest (other than original issue discounts as defined in section 1.23(b)), dividends, rents and royalties, salanes, salan, remunerations, emobiments, and other fixed or determinable annual.

If you make this election, complete Section II to compute the tax on such any other regulations.

not effectively connected with the con-duct of a trade or business within the U.S. and (2) gross income (regardless of source) that is effectively con-merted with the conduct of a trade or business within the U.S. H. Source of Income.—Gross Income of a foreign corporation includes only (1) gross income that is derived from sources within the U.S. and that is or to treat income.

C. Saling described in section 8310) and or (5) from disposal of timber, coal, or mornic interest;

3. In the case of;

(a) bonds or other evidences of indebtedness issued after September of a mounts which under section 1232(a) see.

2. In the case of;

(a) bonds or other evidences of indebtedness issued after May or (5)(g) are considered as gain from the neals of exchange of property wither is not a capital asset and. In the case of the corporate obligations issued after May or 27, 1969 and before April 1, 1972.

(b) bonds or other evidences of indeptedness issued after May 27, 1969 and before April 1, 1972.

(c) bonds or other evidences of indeptedness issued after May 27, 1969, and counts which is one section 1332, in the sale of original issue (without under section 1322 (c)(2)(9) would be considered as gain from the date of original issue (without under section 1322, in the sale or exchange of property which is one a capital asset but for the fact that the obligations were issued after May 27, 1969, and count (but not in excess of the interest of the count (but not in excess of the interest of section 4. Certain gans from the sale or exchange of patents, copyrights, and other interests and so patents, copyrights, and other interest and section as incertive the sax on such income.

G. Election to treat real property

except as otherwise provided by tax convention, determine the source of income under sections 861 through 864 and the regulations thereunder.

sidered to be engaged in a trade or ususness within the U.S. If the partner ship, estate, or trust is so engaged. Under some circumstances, the term "trade or business within the U.S." does not include the trading of Trade or business within the U.S.—A foreign corporation that is a member of a partnership or is a bene-Trade or business within the ficiary of an estate or trust will be con-

stocks, securities, or commodities through a resident broker, commission agent, custodian, or other independent agent. Special rules apply when the corporation is trading for its own acconcerning trading in or commodities, see details

J. Period to be covered by the 1978 sturn.—File the 1978 return for caldar year 1978 and fiscal years be-

ginning in 1978 and ending in 1979.
If the return is for a fiscal year, fill in the taxable year space on the form.
Final return.—If the corporation ceases to exist, write "FINAL RETURN"

at the top of the form.
Amended return.—Correct any error

in a previously filted income tax return by filing an amended form 1120F. Change in accounting period.—To change an accounting period, see section 1.442—I of the regulations and form 1128, Application for Change in Accounting Period.

A foreign corporation that is a personal holding company as defined in section 542, but not a foreign personal holding company as defined in section 552, is subject to the tax imposed by section 541, Section 541 imposed a top working the section 543 but not section 543, or personal holding company income (as defined in section 543) of personal holding company under section 542 must file a Schedule PH (Form 1120) with its Form 1120F. See Schedule PH (Form 1120) with its Form 1120F. See Schedule Schedule J. Form 1120F. Geoscietting Schedule J. Form 1120F. Personal holding companies.—

L. Foreign personal holding com-paries.—Section 551,6 requires that the undistributed foreign personal hold-ing company income of a foreign per-sonal holding company, as defined in section 552, must be included as a dividend in the gross income of its. U.S. abareholders in the amount provided by section 551,6). Schedule PH (Form 1120) is not required, but Form 957 must be filed by certain officers, direc-nors, or U.S. shareholders (Section 6035 and regulations thereunder.) M. Signature.—The return must be signed and dated by the president, vice president, treasurer, assistant treas-turer, chief accounting officer, or by any other corporate officer (such as tax officer) authorized to sign.

A receiver, trustee, or assignee must say and detea my return required to be filled on behalf of a corporation.

Four 120F, the space under the signary from 1120F, the space under the signary of office should remain blank. If someone fills out Form 1120F and does not charge you, that person should not sign. Corrann others who prepare form 1120F should not sign. For example, a

sign Certain others who prepare form 1205 should not sign. For example, a regular, full time emoloyee such as a clerk, secretary, etc., of the corporation all inclusive.) Generally, anyone who is paid to pre

When more than one person prepares Form 1120F, the preparer with primary responsibility for the overall accuracy of the return must sign as the preparer, pare Form 1120F must sign the return and fill in the other blanks in the Paid Preparer's Information area of the

If the preparer is self-employed (i.e., is not employed by any person or business entity to prepare the return), he or she should check the "SE" box. a preparer is required to sign Form 1120F, please contact an IRS office. The person required to sigo the reyou have questions about whether

 Sign it, by hand, in the space provided for the preparer's signature (signature stamps or labels are not tum MUST

cceptable);

Give a copy of Form 1120F to the taxpayer in addition to the copy filed with IRS.

Publication 1054 is a guide listing

some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also incuring the govern their work. The publication also location their work. The publication is available at Should be familiar with their responsibilities. This publication is available at IRS offices.

N. Claim for refund.—If a foreign scroporation has only income that is not effectively connected with the conduct of a trade or business within the U.S. and this form is being used as a claim form sources within the U.S. are without the tax or with the trade all income from sources within the U.S. and this form is being used as a claim form sources within the U.S. and this draw as a claim for refund, include all income from sources within the U.S. and this source if the refund results from the withholding of tax of the control of the withholding of tax

at the source, a statement must be at-backed to the claim for returning that the person making the claim is the beneficial owner of the income and the showing (1) the amounts of tax with-held, with the names and post office ad-retises of withholding gestles, (2) the name in which the tax was withheld if other than that of the taxpayer, and if a splicable, (3) facts sufficient to show that, at the time the income was de-tual, at the time the income was de-tual, at the time the provisions of the benefit of a reduced rate of, or exemp-tion from, as with respect to that in-come under the provisions of an income its convention to which the United States is a party.

O Tax treatles.—Section 881 imposes a tax of 30% on U.S. source income described in that section. However, if you are a corporation created under the laws of any country that has a treaty to which the U.S. is a party, refer to the applicable income tax convention to determine if you are entitled.

If the gross income of a foreign cor-poration includes income, the tax on which is limited by a tax convention, a statement must be attached to the re-turn showing with respect to that inan exemption from, or reduced rates

(a) the amounts of tax withheld, (b) the names and post office eddresses of withholding egents, and (c) information sufficient to show

the taxpayer's entitlement to the reduced rate of tax under the tax conven-

the conduct of a trade or business within the U.S., a foreign corporation will be deemed not to have a perma-nent establishment in the U.S. at any time during the taxable year. (See sec-tion 894(b.). tion from, or a reduction of, any U.S. tax provided by any treaty with respect purposes of applying an exemp

P. Accounting methods.—Tazable income must be computed using the method of accounting regularly used in maintaining the corporation's books and records. In all cases, the method adopted must clearly reflect tasable adopted must clearly rel Income. (See section 446.)

prior years (for income as a whole or for any material item) for any material item) without first securing consent on Form 3115 Ap-plication for Change in Accounting a taxpayer may not change the metho of accounting used to report income Unless the law specifically

amounts.—Money items may be shown as whole-dollar amounts by dropping any amount less than 50 cents and increasing any amount from 50 cents next highe any amount from 99 cents to the ne 2 ÷ Rounding creasing through dollar.

corporation Estimated tax.—A make estimated tax

must make estimated tax payments if it can expect its estimated tax (income tax less credits) to be \$40 or more. Form 1120-W may be used as a worksheet to compute estimated tax. If there was an overpayment of estimated tax, life form 466 for a "quick refund" if the overpayment is (1) at least 10% of the expected income tax liability ANO (2) at least \$500.

This application for a quick refund must be made within 2½ months after the end of the taxable year and before Form 1120F is titled.

R. Information returns.—Various forms 1099 must be filed to report certain dividends, interest income, mis-cellaneous income, etc. See Form 1096 and instructions for details. Form 1096 must be filed to summize and transmit information returns. Form 5452 must be filed by corporations paying non-taxable dividends.

for certain subsidiary corporations or-ganized under the laws of Canada or Mexico and maintained solely for the purpose of complying with the laws of S. Consolidated returns.—Except country as to title and operation of property, a foreign corporation may not be included as a member of an effiliated group of corporations for pur-

poses of filing a consolidated return.

T. Financial statements.—Financial T. Financial statements.
statements are to be completed in ac-

must attach the information required by section 1.351–3 of the regulations ance with the method of accounting in computing taxable income on 3 of this return Any differences be reconciled. Copies of balance

1. A corporation that fails to file its but seturn by the prescribed due date including any extensions of time for filling may be subject to a penalty of 5% a month, up to a maximum of 25%, for each month the return is not lifed (the penalty significant manufacture).

2. A corporation that fails to pay the tax when due may be subject to a penalty of 1/5% a month or fraction of a maximum of 25%, for each month, up to a maximum of 25%, for each month the tax included the penalty is immosted on, the net amount

included as cash in line 1 of the bal-ance sheet.

the batance income per

I, State, etc., in place of

may be used

authorities r Schedule L.

must be reconciled. Copies sheets required by Federal,

(1) the corporation's assets located in the U.S. and its other assets used in the trade or business conducted in the U.S. and

income per return to: corporation's assets located

with income per return

You may elect to limit to sheets and reconciliation of

due—section 6651(a)(2)).
The above penalties will not be imposed if the corporation can show that the failure to file or to pay was due to reasonable cause and not to willful

neglect.
These penalties are in addition to the interest charge imposed on unpaid tax at a rate established pursuant to section. 6621.

3 A corporation that fails to pay the proper estimated tax when due may be subject to an underpayment penalty for the period of underpayment (section 6655) at a rate established pursuant to section 662 (2) Is income effectively connected with the conduct of a fade or business in the U.S. and its other income from sources within the U.S. Banks, insurance companies, and other corporations required to submit substantially similar statements on income and expense to any Federal. State C. authority may submit copies of such statements in place of the income and expense to any federal. Statements in place of the income and expense to any statements in place of the income must be reconcided in Schedule M.J. with the net profit shown on the statement and enfered as line 30.

If estimated tax was underpaid and a penalty charge should not be assessed, attach form 2220.

needed on forms or schedules, attach separate sheets. Attach schedules in

Space 15

more

Attachments.—If

bage 3

Y. Reporting international boycat operations.—Any corporation, or a member of a controlled group which includes that corporation, which has operations in or related to, a country (or with the government, a company, or a autional of a country) which requires a participation in or cooperation with an international boycott as a condition of its control or international boycott as a condition of its participation with an international boycott as a condition of its participation with an international boycott as a condition of its participation with an international boycott as a condition of its participation in the participation of its participation in the V. Minimum tax.—In general, the minimum tax rate is 15 percent and the minimum tax exemption is the greater of \$10,000 or the regular income taxes for the year. The lax preference items for corpo. Be sure to put the taxpayer's name and employer identification number on these separate sheets. alphabetical order and forms in numerical order to the back of Form 1120F

doing business within such country or with the government, company, or nasturated of such country, may be required in ferror 57.3 (section 999(a)).

Further, if that corporation or member participates in or cooperates with an intensitional baycott (so defined in section 999(b)(3)) during the taxable in year, a portion of the diseage flax credit of and 0.5Cs benefits will be denied. Any corporation subject to the reporting frequirements of section 999(a), as out-frequirements of section 99(a), as out-frequiremen vania 19255. The duplicate copy of Form 5713 is to be attached to the corporation's income lax return. rations are accelerated depreciation or real property, accelerated depreciation on leased personal property (applicable only to personal holding companies), amortization of certified polluling stock, on tool facilities, realroad rolling stock, on the job training facilities and child care facilities; reserve for losses on bad efforts of mancial institutions; deple from an arrange of losses on bad effects of mancial institutions; deple tion, infangible drilling costs (applicable only) to personal holding company.

panies), and capital gains.
Attach Form 4626 if items of tax
preference exceed \$10,000, even if
there is no minimum tax OR if there is

any minimum tax liability deferred from

a prior taxable year until this year Transfers to corporation

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penses (Section 274(d)) —(See Form 1120F, question R, page 5)—The amount required to be entered is the tastal amount expended during the year for entertainment, entertainment facilities, gifts, travel, and conventions for Z Travel and

trolled by transferor—If a person ac-quires stock or securities of a corpora-tion in exchange for property, and &ain or loss is recognized under sec-tion 351, the transferor and transferee

Expenditures paid or incurred in years prior to taxable years beginning in 1978 but not deducted in those years are not required to be included in the total (i.e., expenditures, reflected in beginning inventories, capitalized expenditures subject to depreciation, etc.). However, expenditures, paid or incurred in tax years beginning in 1978 that are included in the cost of inventory, merchandse purchased for resale, or capitalized in asset accounts, etc.; should be reported in the total as if they were fully deducted on the return even though all or a portion of such expenditures are included in ending inventory, asset accounts, etc.

Do not include amounts treated as compensation and reported on forms.

See regulations section 1.274—5 for defunitions and rules governing the types of expenses for which substantiation is required and therefore reportable in question R, page 5.

(Numbered to correspond with the line numbers on page 3 of the return.) Specific Instructions for Section II

Gross Income Enter through 10 gross income regardless of source) which is effectively connected with the conduct of a trade or business within the U.S. 1. Gross receipts.—Enter gross receipts are stated or business operations except those required to be reported in lines 4 through 10, for responden in lines 4 through 10, for responden in lines 4 through 10, for responden in these 4 through 10, for responden in these 4 through 10, for responden in these 4 through 10, for responden in these 4 through 10, for responden in these 4 through 10, for responden in the section 1 451–5 of the regulations of report.

sales and carry the same amount to little and carry the same amount to little little 3. Aftach as schedule showing for the current and 3 preceding years (a) 3m. gross sales, (b) cost of goods sold, (c) 1m gross profit, (d) percentage of gross in profit to gross sales, (e) amount collected, and (f) gross profit on amount collected. ing is used, enter on line I the gross profit on collections from installment sales and carry the same amount to

2. Cost of goods sold.—5ee instruc-tions for Schedule A.

Oividends.—(Numbered to corre-

spand with line numbers in

received from a regulated investment company, see section 864 for the amount subject to the 85% deduction. Include on this line stable distributions received from a DISC or former OISC that are designated as being eligible for the 85% dividends received deduction. rations ...
I the 85% deuce...
The for dividends ter dividends received from corporations subject to Inunder section 243(a)(1) domestic corpor-come tax and (1) Enter

So-called dividends or earnings reserved from mutual savings banks, atc., are really interest and should not be treated as dividends. (2) Enter dividends received on the preterred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends peld. dividends peld.

(3) Enter dividends received from

foreign corporations that qualify for the 85% deduction provided in section 525(a). (S) if the corporation claims the foreign tax credit, the amount of tax

corporation claims the inneggr tax credit, the amount of tax a deemed paid under section 902(a) or (relating to credit for corporate stock- are holder in foreign corporation) must be are treated as a dividend received from fect the foreign corporation. (See services)

Ordinal and Discrete Last character designated as a Discor former DISC that are designated and ordinal

toans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds, etc.

Do not offset interest income against Other interest.—Enter interest on above ė,

7. Gross rents.—Enter the gross nount received for the rent of propamount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation on the proper lines for deductions.

9(a). Capital Gain Net Income, Every sale or exchange of a capital asset must be reported in detail in Schedule O (form 120) even though no gain or loss is indicated.

If the net pring term capital loss, or ceeds the net short-term capital loss, or in case of only a net long term capital gain. compute the alternative tax on separate Schedule D to see if thore

9(b). Gain or (loss).—Enter the net ordinary gain or loss from line 11, Part II, Form 4797.

Other income.—Enter any other taxable income not listed above and ex-

ule. Examples of other income would be creveness of bad obbts deducted in prior years under the specific charge off method and refunds of taxes deducted till in prior years. Do not offset current year's taxes with tax refunds.

If 'other income' consists of only no item, identify it by showing the account caption in parentheses on line

ment of

### Deductions

In computing the taxable income of a foreign convexion angaged in a trade or business within the U.S., deductions are allowed monty to the extent thet they are connected with income that is etlement of business within the Conduct of a trade or business within the U.S. Charlable contributions, however, may be deducted whether or not they are so connected. See section 882(c)(1) for allocation of deductions.

officers. To determine the highest paid officers, and all ellowances, including expense account allowances, to each officer's compensation. Expense account allowance means (1) 12. Compensation of efficers.— Complete columns 1 through 6, Sched-ule E, for all officers. Complete column 7, Schedule E, for your six highest paid amounts, other than compensation, received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer. Column 7 does not have to be completed for any officer for whom the combined amount is less than \$30,000.

year.

Enter on line 13(b) applicable new jobs credit from line 13 of form 5884.

See Instruction G of the Instructions for Form 5884 for additional information to determine the amount of new jobs credit to be entered on line 13b. 13. Salaries and Wages—Enter on line 13(a) the amount of total salaries and wages (other than salaries are wages deducted eisewhere on your return) paid or incurred for the taxable

cidental repairs, such as labor and sup-lies, that do not add to the value or appreciably prolong the file of the prop-ery. Include on this line the total amount of repairs as figured under the Class Life Asset Depreciation Range (CLADR) System. 14. Repairs,-Enter the cost of in-

15. Bad debts.—Bad debts may be reated in enter of two ways—(1) as a deduction for debts that become worthless in whole or in part, or (2) as a deduction for a reasonable addition to a reserve for bad debts. (Section

Application to change the method of computing bad debts must be made Form 3115.

to the return.

17. Taxes. —Enter taxes paid or no-crued during the taxable year. Do not include Federal Income tax, foreign or U.S. possession income tax if a foreign tax credit is claimed; or texes See section 164(d) for apportion-ant of tax on real property between not imposed upon the corporation.

tain foreign taxes imposed on income from U.S. sources may not be teken as e deduction. Section 906(b)(1) provides that cerand purcheser.

Special rule for contributions of cer-tain property.—In the case of a chari-table contribution of property, the con-tribution must be reduced by the sum of:

the ordinary income, short-term

capital gain and

not, include 18. Interest.-Do

est on indebtedness incurred or con-tinued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265.) See section 267 bot infinitation on do-ductions for unpaid expenses and in-terest on transactions between releted

contents, a sea near substant and deduct prepaid interest allocable to years subsequent to the current taxable year. A cash basis taxoper, who in 1978 prepaid interest allocable to any morn allocable to 1978. can any deduct the amount allocable to 1978. Please see Publication 549, Income 1ax Deduction Generally, a cash besis taxpayer canfor Interest Expense.

19. Contributions.—Enter contribu-tions or gifts actually goald within the taxable year to, or for the use of, chari-table and governmental organizations described in section 170(c) and any un-used contributions carried over from

The trains amount claimed may not exceed 5% of travable increme (fina 30)
computed without regard to (1) any deduction for contributions, (2) the specal deductions in fine 29(b), (3) deductions allowed under sections 249
and 280, (4) any net operating foss
and 280, (4) any net operating loss
carryback to the taxable year under section 172, and (5) any cantal loss carrysections 200. prior years.

20.

1212(a)(1

Charitable contributions in excess of the S% limitation may not be deducted for the taxable year but may be earried over to the next Staxable years. A contribution carrover is not all lowed. however, to the extent thet it in-creases a net operating loss carryover. See section 170(Q/(2)(B).

was adopted by the board of directors during the taxable year, and a copy of the resolution, must both be attached may elect to deduct centributions paid on or before the 1Sth day of the 3d month following the close of the tax-Corporations on the accrual basis able year if the contributions are au-thorized by the board of directors during the taxable year, A declaration, signed by an officer, stating that the resolution authorizing the contributions

Depreciation get. the Class Life Asset e (CLADR) System Aftech a schedule showing the name of each organization and the amount paid. It a contribution is made in property contributed and the method of property contributed and the method used in determining its fair method value. If a contribution carrover is included, show the amount and how the

Attach Form T if a deduction cleimed for depletion of timber. sections 2. Depletion.-

plens.—The number of plans to be en-tered refers to all plans for which all as-sets have not been distributed. Also inprofit-sharing, 24. Pension,

clude any plans in which assets were clude any plans in the current year. The number of plans must be indicated whether or not a deduction is claimed. Complete form 5500 for pach plan and tile as a separate neturn. Complete form 5500 in lieu of form 5500 in there were fewer than 100 participants at the beginning of the plan year. See instructions for the above forms for computation of the allowable deductions. Fill these forms on or before the last day of the 7th month following the close of the plan year.

Caution: ERISA mposss penaltee. (2) for certain contributions, 621/2% of the follow terms capital gain, that would have resulted if the property were soid at its fair market value. The reduction for 621/2% of the long-term capital gain applies to (1) contributions by an exempt organization for exprose to (2) the contributions by an exemption, and (2) the contributions of any property for or for the use of certain private foundations, Gestion 170(e). For special rules regarding the

tion and failure to file statements, returns and reports.

Enter the amount of your contributions to employee benefit programs (e.g. in. surance, health and welfare programs, that are not an incidential part of a pension, profit sharing, etc., plan included on fine 24. Also include to a qualitied group legal services plan. Section 120 imposse certain rules on an employee which will permit employees (including spouses, and dependents) to exclude from income employer contributions to a qualified group legal programs. 25. Employee benefit services plan. contribution of inventory, and other or-durary income property (described in section 1221(1) or (2)) to an exempt organization described in section 501 (c)(1) for use in the care of the III, needy, or children, see section 170

tion is allowable for any amount allo-cable to a class of eventhe incomin-cluding income exempt by tax conven-tion. Items directly attributable to wholly exempt income must be allo-cated to such income, and items di-rectly attributable to any class of tax-able income must be allocated to such deduc 26. Other deductions.-No taxable income. schedule showing: (1) a describtion of the expenditures being amorities: (2) the expenditures being amorities: (2) the accordance on pieces, or expended: (3) amount being amorities: (4) amoritization deducted in prior years: (5) amoritization deducted in prior years: (5) amoritization perior (in units): (6) amoritization for this year; and (7); the total amount of amoritization less the amount claimed in Schedule A and elsewhere on the return. 20. Amertization.—If a deduction amortization is claimed, attach a

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion of the time, determined in the light of all the facts and circumstances in each case, shall be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income

allocated to each class. Show separately (2) the amount of expense items the amount allocated by apportionment

certain expenditures made before January 1, 1977, for on-the-job training facilities, and before January 1, 1982, for child care facilities over a period of 60

tions for conditions under which the cost of certified pollution control fâcilities may be amortized over 60 months

See section 169 and related regula

for amortization of

See section 188

tion.—The "net operating loss deduc-tion" is the sum of the net operating loss carryovers and carrybacks to the 29(a). Net operating loss taxable year, (Section 172(a).

Depreciation.—See instructions

Form 4562, Depreciation.

Generally, a net

be carried back to each of the 3 years red over to each of the 7 years follow red of years of 100 years of 10 form

an unused work incentive (WIN) credit in a preceding year, the bursed credit may be carried back to the 3 preceding years (however, the WIN credit cannot be carried back to years beginning before 1972), and, under the provisions of section 6411, a quick refund of the taxes affected may be obtained by filling form 1139. If a net operating loss carryback creates an unused investment credit or

See section 172 for special rules, limitations, and definitions pertaining to net operating loss carrybacks and carryovers

29(b). Special deductions.—See instructions for Schedule I.

#### Goods Schedule A-Cost of Sold

may not be changed without permission to soon Application for permission to change must be made on Form 3115. Check method(s) used for valuing clos-The method of valuing

ing inventiones in line 8(a).
If this is the first year the "Last-in First out" (LIC) inventory method provided in Section 472 was adopted and used, attach form 970 or a statement with the information required by form 970 to form ILIOF and check the LICO box in line 8(b). Either the amount or precent (estimates may be used) of total closing inventories covered under Section 472 in line 8(c).

costing.—Taxpayers engaged in manu-facturing or production operations must use the full absorption method of inventory costing. If they are not using the full absorption method of inventory costing, they must change to this method under which both direct and costing, they must change to this method under which both direct and certain indirect production costs are included for inventory value purposes. Full absorption method of inventory

operating loss may

r ther real coopera (alopara)

The change to full absorption may be made by filing Form 3115. For further details, see Rev. Proc. 75–40, 1975–2 C.B. \$71 and section 1.471–11 of the

Cost of operations (where inventories of an of an income determining 18c. 10c.)—If the amount entered on line 2 includes an amount applicable to cost to operations, attach a schedule showing (1) salaries and awages and (2) other costs in detail.

If per unit reain allocations are included on line 4, Schedule A, Identify sociation and the total amount in the Schedule "Other costs" to be attached to Form 1120F.

#### Schedule I-Special Deductions line W.Ch

(Numbered to correspond numbers in Schedule I)

1. Exclusion of certain dividends.—

1. Exclusion of certain dividends.—

I. In general. In dividends received defuction will be allowed on any state of corporation has beld it 18 days or less or (b) to the artent the corporation is under an obligation to make corresponding payments with respect to sponding payments with respect to substanding.

No dividends received deduction is allowed under section 243 for a dividend for section 243 for a dividend for section 295(a) to the action it to dividend is paid out of the corporative and the dividend is paid out of the corporative action in section 995(a) to the action the dividend is paid out of the corporative action for a certain perfect on the dividend is paid out of the corporative action in a year in which a net operating on 1212(a)(1).

2. Limitation on dividends received deduction—Line 2 may not acceed deduction—Line 2 may not acceed deduction—Line 2 may not acceed to the taxable year under section in a year in which a net operating loss occurs, sections 172(d) and 26(b) provides that this 85% imitted odes not apply even if the loss is created by the dividends received deduction of 29.167% of the lesser of (1) dividends paid on their section 172(a) provides that the deduction and the preferred store of public utilia. Her.—Section 247 allows public utilia. Her.—Section 247 allows public utilia. Her.—Section 247 allows public utilia.

3. Deduction of 29.15% of the lesser of (1) dividends paid on their preferred store of (2) taxable income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(a) provides that the deduction and a proper or apply of the deduction of 29.15% of the deduction of 20.10 provides that the deduction and a proper or any section 172(a) provides that the deduction and a proper or any section 172(a) provides that the deduction and a proper or any section 172(a) provides that the deduction and a proper or a cours, section 172(a) provides that the deduction and a proper or a cours, section 172(a

1. Surfax exemption and tax rates.—
In general, corporations are natified to
a surfax exemption of \$50,000. However, members of a controlled group are
attified to no \$50,000 curfax exemption which is to be divided equality unless the group consents to split up the

Distance of 1978 calendar year foreign corporations are 20% of the first \$25,000 of taxable income; 22% of the next \$25,000; and 48% of tax able income in excess of \$50,000. with exemption in according portionment plan.
The tax rates for 19

Foreign corporations with fiscal years beginning in 1978 must use form 11.20FY (1978–79) to compute their correct as hability. Fiscal year corporations should enter the amount from 11.20FY (1978–79), on line 9, Schedule J, page S, Form 11.20F and complete the rest of Schedule J.

Members of a controlled group under a section 1851.—For members of a controlled group, the \$50,000 surfax exception is to be divided equally unless a the group consents to spiti up the exception in accordance with an apport to prometry pain. Accordingly, for purposes of lines 2 and 4, members of a their surfax exemption on line 2 and the remaining one half on line 4. See section 1561 and the regulations there under for the time and manner of make ing the consent

2. Foreign tas credit.—A foreign corporation regiged in a trade or business within the U.S. is allowed a rectel under section 901 for income, war profits, and excess profits tax paid for deemed paid under section 902) or accured during the taxable year to any foreign country or U.S. possesson with the Conduct of a trade or business which the U.S. In general, the per country immastion cannot be the per country immastion cannot be used in computing the foreign tax credit. For further defails and exceptions, see section 906 and form 1118

3. Investment credit.—In most acase, the investment credit rate is 10% for property acquired and placed to service during the tabable year. Corporations may elied an 11% credit for such property if the corporation complutes 1,8% of the qualified investigate (Social Pagenning in 1937, in liquid the 11% credit, a corporation may elect up to an 11.5% credit for qualifying 10% property if (1) the corporation may elect up to an 11.5% credit for qualifying 10% property if (1) the corporation for the 20% contribution of up to 1.5%. Complete form 5500 for each amployee stack the dose of the plan year. The limit on the amployee to the contribution of up to 5%. Complete form 5500 for each amployee stock the close of the plan year.

The investment of up to 1.5% complete form 5500 for each amployee stock the close of the plan year.

The three close of the plan year.

The investment credit also explices to the investment credit is to expense on the control of the plan year.

The investment credit also epplies to qualified progress expenditure nev-

qualified progress expenditure pey-ments made during the construction of

property that requires at least two years to construct and that has an expected useful life of at least sewn years.

See Form 3468 for special rules and limitations. Also see Form 3468 (Schedule B) for rules regarding relundable business energy credits.

4. Tax from recompuling a prior year invastment credit.—It property is disposed of prior to the life-years category used in computing the investment credit his housestment credit must be recomputed using as the useful life the percent, the housestment credit in the useful life the percent the housestment credit for questioned the second credit for questioned the credit second in the house of the investment credit for qualified progress expenditures, see section 47(al.(3)). If the credit sew (including carrypacks and carryboards and carryboards sexeeds the recomputed credit, the tax for the year of disposition must be increased by the excess from 4255 may be used to compute the

The tax from recomputing a prior year investment credit may not be offset against the current year's investment

5. Credit for wages paid or incurred in a work incentive (MIN) program.—
Employers may claim a credit of 20% of the salaries and wages paid or incurred for employees hired under a WIN program.—
For special rules and limitations, see Form 4814 and sections 504 and 508.
6. Tax from recomputing a prior year WIN credit.—If a WIN program employee is dismissed before completing a certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the WIN certain period of employment, the wind computing a prior period of employment of employment in the current pear's work incentive credit.

7. New jobs credit.—In general, for a stazele year beginning in 1998, the credit shall be an amount equal to 50% of the excess of the aggregate unemployment insurance wages (limited to 54.200 for each employee) paid during 1977. An additional 10% credit may be claimed for carbain vocational rehabilitation referrals during the calendrium and the damined of carbain of the wages paid during 1977. An additional 10% credit in any be claimed for carbain vocational rehabilitation referrals during the calenditions, special rules, and ilimitations. Also see Publication 902, Tax in thors. Also see Publication 902, Tax in that porino 10 the wages or salaries paid or incurred which is equal to the emount of the wages or salaries

or salaries or is equal to the we loss credit (deter-yet to the limitation (53)). Merbased on tax (section 53)). Members of a controlled group or a trade or business under common control with other trades or businesses, see section 280C.

### **Business Activity** Codes for Principal

These industry strikes and definitions are based, in general, on the Enterprise Standard Industrial Casatification system developed by the Casatificial Almagnesis of the Standard Industrial Casatification in system follows: Casatify the Standard Industrial Standard Industrial Casatification and the Casatification of the Standard Industrial Standard Industrial Casatification and to United the Industrial Standard Industrial Casatification and to United the Industrial Standard Industrial Standard Industrial Casatification and United The Industrial Standard Industrial Standard Industrial Standard Industrial Standard Industrial Property of the Casatification and United The Industrial Standard Industrial Standard Industrial Standard Industrial Standard Industrial Indus

bullen,

Defe

merunturing organizations.
Architectural and engineering sawices.
Accounting auditing and bookweeping.
Miscalianous services (including veterinarians). 0869

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| revice may be "Cereal preparations"  | Code  RETAIL TRADE  Building materials, nativases, garden  End mobils home delices.  22.00 Building materials delices.  22.21 Fadding materials delices. | Action of Sado General merchandise stores ery 5400 General merchandise stores ery 5400 General merchandise stores ery 5490 Other food stores                            | similar Automotive dealers and service stations 5555 Motor vehicle dealers ciric and 5541 Gasoline service stations | 5598 Other automotive designs 5500 Appersi and excessory atoms. 5700 Furniture and home furnishings a revies 5800 Esting and drinking places. | Luchicles Misc, retail stores<br>5912 Drig stores and proprietary store<br>5931 Houng stores.        | 5995 Other miss refall stores FINANCE INSUBANCE AND REALE  | int Backing<br>6030 Mutual savings banks<br>6050 Bank holding compones  | 6090 Banks, except mutuel savings bu<br>bank holding companies                                       | Credit agencies other than banks industry 6140 Savings and loca savorations 9.80 Personal credit institutions 9.800 Business credit institutions | 6199 Other credit agencies inipment. Security, commodity brokers, desiers, | exchanges, and services<br>6210 Security brokers, desters, and<br>companies. | essories 6299 Commodity contracts brokers e<br>ers seturity and commodity ex-       | Insurence:<br>6355 Life Insurance  | ring 6356 Mutual insurance except title of and certain fire or flood insurer                                   | s, photo: 6159 Other insurance companies of clocks; 6411 Insurance opents, brokers, and | Uning de Real estate:<br>L. goods 6511 Roal estate operators (except de                                  | plies 6516 Lessons of mining oil, and similal property                   | ION, 6518 Lessons of routroad property and c<br>Property manual and controlled and                            | fransit 6500 Ubber con officers and developers  | Hotding and other investment compenie 6742. Regulated Investment companies  | 6743 Real estate investment frusts<br>6744 Small business investment comp<br>6744 Hilland and other investment for | rer com SERVICES 7000 Hotels and other lodging places.   | Coordinate services.                  | 7310 Advertising<br>7389 Business services except adverti-<br>services. Auto-repair end services: misc, repair e  | 7500 Auto repair and services<br>7600 Misc repair services                    | plice Amusement and recreational services:<br>uipment 7812 Motion picture production, dist<br>and services 7830 Motion picture theaters                           | phic, and 7900 Amusenient and re-reation serv<br>capt motion pictures<br>introloum. Other services.                                   | 8015 Offices of physicians, including paths, physicians   | 8040 Offices of other health practition<br>8040 November and personal care facility<br>8060 Hoverstein | 8071 Medical aboratories<br>gruggiste 8099 Other medical services<br>8111 Legat services |  |   |
|--|--|---|---|---|--|--|---|--|--|--|--|---|--|--|---|--|--|---|---|---|--|--|---------------------------------------|---|---|---|---|---|--|--|--|---|
| M, the code number for product or s  |  | repriested matel products, escapt mand transportation equipment: and transportation equipment: 3410 Metal Cart and shipping contain 3428 Cutlary hand tools and herdwer | machine products, bolts, and products 3430 Plumbing and healing except ele  | warm air 3440 Fabricated structural metal prodi 3450 Metal largings and stampings 3470 Coating, engraving and elited se                       | 3480 Ordnance and accessories, except<br>and guided missiles<br>3490 Misc, tabricated matal products | Machinery, except electrical:<br>3520 Ferm mechinery       | Sasa Construction, intring and mater<br>handling machinery and equipme<br>3540 Metalworking machinery<br>3550 Special Industry machinery exec | metatworking mechinery<br>3560 General Industrial machinery<br>3570 Office, computing and accounting | machines 3598 Engines and turbines, service machinery, and other machines  | Electrical and electronic machinery, eq                                    | 3630 Household appliances<br>3665 Radio telavision and communi               | equipment 3670 Electronic components end acc 3698 Other electric equipment          | Transportation equipment: 3710 Motor vehicles and equipment 3725 Arcreft, guided missies and par | 3730 Ship and boat building and repa   | Measuring and controlling instrument<br>graphic and medical goods, watches an           | 3815 Scientific instruments and measi<br>vices watches and clocks<br>3845 Opticel medical, and ophthelmi | 3860 Photographic equipment and sup<br>3998 Other manufacturing products | TRANSPORTATION, COMMUNICAT  | Transportation:<br>4000 Railroad fransportation<br>4100 Local and inferuban passenger   | 4200 Trucking and warehousing<br>4400 Water transportation<br>4500 Transportetion by air  | 4500 Pips lines, axcept instural gas<br>4700 Other transportation services   | Communication 48.2 Telephone telegraph, and oth munication services/ 4830 Redto and television broadcastin     | Efectric, gas, end sentiery services: | 4970 Gas production and distribution<br>4930 Combination utility services<br>4930 Water supply and other sanitary | Ourable WHOLESALE TRADE   | 5008 Machinary, equipment, and supplies 5010 Molor vehicles and automotive equipment 5020 Furniture and home furnishings. 5030 Lumber and construction materials. | 5040 Sporting, recreational photograp<br>hobby goods, toys, and supplies<br>5050 Metals, and minorals, accept p                       | and scrap<br>5060 Electrical goods<br>5070 Hardware plumbing and heating  | 5098 Other durable goods Nondurable  | 5110 Paper and paper products<br>5129 Drugs, drug proprietories, and d<br>sundries       | 5130 Apparet piece goods and nations 5140 Grocestee and related products. 5150 Tarm product raw materists 5150 Themicals and allied products.  | 5170 Petrolsum and petrolsum production of the State of Management of the State of |
| Using the list below, enter on page 5, under header header the configuration appearance and pressure | Code O400 Agricultural production O400 Agricultural septies, fercept veharinar O400 Agricultural septies, foresty, frahing. and                          | Metal mining: 1010 from ores 1070 Copoor, load and silver   | ores<br>1098 Other metal mining<br>1150 Coal mining   | Oll and gas extraction; 1930 Crude petroleum, natural gas and natural 1948 gas floude and   | Normetalle minerale (except fuels) mining: 1430 Olymetallo, crushed and braken stone                 | 1498 Other normetallic minerals, except fuels CONSTRUCTION | General building contractors and operative builders: 1510 General building contractors  | 1331 Operative builders.<br>1600 Heavy construction contractors.<br>Special trade contractors.       | 1711 Plumbing heating, and air conditioning 1731 Electrical work.  | Food and kindrad products:   | 2030 Oally products 2030 Oally products 2030 Preserved fruits and vegetables | 2040 Lakin mill products 2050 Bakery products 2050 Sugar and confectionery products | 2083 Mail indions and mail<br>2088 Alcoholic beverages, except mail liquors                      | code bottled soft orinks, and flavorings<br>2096 Other food and kindred products<br>2100 Tobacco manufactures. | Yextile mitt products: 2228 Weaving mills and textile finishing                         | 2298 Other textile mill products Apparel and other textile conducts                                      | 2315 Men's and hoys, clothing<br>2345 Women's and children's clothing    | 2389 Mets, caps, millhory, for goods, and other apparet and accessories 2390 Miss fabricated textle products. | Lumber and wood products, except furniture: 2415 Logging comps and logging contractors. | sawmills and planing mills 2439 Milwork, plywood and related products 2498 Other wood products including wood buildings and problets become | 2500 Furniture and fixture. Paper and ailled products:   | 2625 Pulp, paper, and board mills<br>2699. Other paper products<br>Printing, publishing, and allied industries | 2710 Newspapers<br>2720 Perfodicals   | 2799 Commercial and other printing and print-<br>ing trade applica.   | Chemicals and atted products<br>2815 Industrial chemicals, plastics materials | and synthetics 2830 Druge 2840 Soap, cleaners, and folick goods 2850 Paints and attled products   | 2098 Agricultural and other chemical products Petroloum refining and related industries (including those integrated with extraction): | 2910 Petroleum refining (including those inte-<br>grated with extraction)<br>2998 Other petroleum and cost products | Rubber and milec. plastice products<br>3050 Rubber products, plastics footwaar, hose<br>and balting    | 3070 Misc plastice products<br>Leather and tasther products:                             | 3140 rootweer, except robber<br>3196 Other feather and tenthar products<br>Blons, clay, glees, and concrete products;<br>3225, Gless products. | 3240 Cernerit, hydraulic<br>3270 Concrete, gypsum, and plaster producte   |

|            |  | Dienest 7. Accrual             | -10                   | Amortization               | 4 Total (for line 1 |
|------------|--|--------------------------------|-----------------------|----------------------------|---------------------|
|            |  | +                              | +                     | of premium                 | umn 2 less colomn   |
|            | (a) Wholly exempt obligations (attach schedule)  |                                |                       |                            |                     |
| эм         | 9 9  |                                | 1                     |                            |                     |
| 1001       |  | _                              | -                     |                            |                     |
| NI 1       | 2 Oroidends (see instructions). (a) Comestic compositions subject to 85% deduction.  |                                |                       |                            |                     |
| NEN        | ê  |                                |                       |                            |                     |
| N1S        | 9  |                                |                       |                            |                     |
| MAE        | € 3  | uction (section 243(a          | 3(a)(3))              |                            | •                   |
| IS         | (e) Diner (attach Schedule) .  |                                |                       |                            | ,                   |
| SQU        | J 4  |                                |                       |                            |                     |
| ei         | S  |                                |                       |                            | 1                   |
|            | 6 Net short-term capital gain reduced by any net long term capital loss (Schedule C (Form 1120L), line 10). 7 Gross uncome from trade or biscinese other than insurance business (attach schedule). (Also include amount)  | nedute O (Form 1               | 120L), 1 <sub>1</sub> | line 10) .<br>liide amount |                     |
|            |  |                                |                       |                            |                     |
| I          | 8 GROSS INVESTMENT INCOME (add lines 1(d) through 7)   |                                |                       |                            |                     |
| 1          | •  |                                | •                     |                            |                     |
| SNO        | 10 Real estate expenses (attach schedule) , , , , , , , , , , , , , , , , , , ,  |                                |                       |                            |                     |
| ITO        | 12   |                                |                       | <br>                       |                     |
| na:        | 13   | chedule)                       |                       |                            |                     |
| <b>3</b> 0 | 7  |                                |                       |                            |                     |
|            | SALEMENT RECOURS BY STATE OF THE STATE OF TH | REQUIREME                      | NTS (S                | ection 805                 | (a))                |
| "          | 1 Adjusted life insurance reserves (from Part VI)  |                                |                       |                            |                     |
| .,         |  |                                |                       | %                          | ,                   |
| 107        |  |                                | :                     | . 6                        |                     |
| 4 (        |  |                                |                       | 0/                         |                     |
| ι Ψ        | 6 Policy and other contract liability requirements (add lines 2, 4 and 5)  |                                |                       |                            |                     |
| ļ          | PART II—A5SETS (Section 805(b)(4))   | 1 Beginning of<br>taxable year | 2 End                 | f of tarable<br>year       | 3 Mean of cotumn 1  |
| "          | 1 Real estate  |                                |                       |                            |                     |
| •          |  |                                |                       |                            |                     |
|            | (b) With service fees  |                                |                       |                            |                     |
| 111        | Collateral loans   |                                |                       | :                          |                     |
| ۷ ۱        |  |                                |                       |                            | :                   |
| M7 4       | 5 Corporate bonds  |                                |                       |                            | '                   |
| ,,,        | 0 0(00KS).   |                                |                       |                            |                     |
| ٠          |  |                                |                       |                            |                     |
|            |  |                                |                       |                            |                     |
| 2          |  |                                |                       |                            |                     |
| ı          | *Adjusted under section 806/a) (see instructions—attach schedule)  |                                |                       |                            |                     |
|            | PART III—EARNINGS RATES (Section 805(b))   |                                |                       |                            |                     |
| "          | 1 Current earnings rate (Schedule A, line 15 divided by Part II, line 10, column   | 3)                             |                       | -                          |                     |
|            |  |                                | :                     | :                          |                     |
| .,         | 3 Earnings rate for second preceding year (attach schedule)  |                                |                       |                            |                     |
| ,          |  |                                | <br>                  | <br>                       |                     |
| •          |  |                                | :                     | :                          |                     |
| ۱.,        | 7 Average earnings rate (see instructions)   |                                |                       |                            |                     |

| Name             | gardment of the Tver<br>ternal Revenue Serv | of the Treature<br>Revolue Service   | Income Tax Return                                     |                                     | 1978  |
|---|---|--|---|-------------------------------------|---|
| Finder and Street    Dip or from, State, and ZIP cose   Internal company   Island   Mutual   State   Divises you a member of a controlled group   Finder   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   International Company   Island   Island   International Company   Island   Island   International Company   Island   Island   International Company   Island   Island   International Company   Island   Island   Island   International Company   Island   I        | Мате  |  | 4.4.4   | A Employer                          | identification number   |
| Fig. 6th on State, and 2 fine code  There is 4—   | Number                                      | 1 street   |   | B Date and                          | place incorporated  |
| Company—   Show   Mudual   Shower shower to a controlled group   Passet shower   Show   Mudual   Shower   Sho          | City or                                     | n. State, and ZIP code   |   |                                     |   |
| Stating or assessment association   (c) Combination of (d) and (b)   (d)  | - G   | FESERVE COMPANY—11 SO, Check  Shock Mutual  Life insurance Health and accident insurance | nship   | £                                   | Enter the percentage that the total of your life insurance reserves (sec. 80) your life insurance reserves (sec. 80) and bosses (whether or not ascer tained) on noncancillable life health or accident policies and niculaded in life mostanes is to your total or the mostanes. |
| 1 (a) Tasable muestrent income (Schedule C) (1 a loss, enter zero)  (b) Gan from copations (Schedule E) (1 a loss, enter zero)  (c) The smaller of (a) or (b) over (1)  2 Gogs of any excess of (10) over (10)  2 Gogs of any excess of (10) over (10)  3 A Life instruction of (a) or (b) over (10)  4 Life instruction of (a) or (b) over (10)  4 Life instruction of (a) or (b) over (b)  5 Line filter of (a) or (b) over (b)  6 Line 4 less line 5  7 Enter line 6 or \$25,000, whichever is less (members of a controlled group, see instructions)  8 Line 6 less line 7  9 Line 6 les        |   | assessment association<br>her insurance company  | if (a) and (b) ,                                      |                                     | sec 801(c)) Attach schedule   |
| 2 (6) The smaller of (a) or (b) . 2 (5) Given a grander of (a) or (b) . 3 A Title insurance company takable income (total of lines 1(c), 2, and 3) . 4 Life insurance company takable income (total of lines 1(c), 2, and 3) . 5 Enter line 4 or \$25,000, whichever is less (members of a controlled group, see instructions) . 5 Enter line 6 or \$25,000, whichever is less (members of a controlled group, see instructions) . 7 Enter line 6 or \$25,000, whichever is less (members of a controlled group, see instructions) . 7 Interest line 6 or \$25,000, whichever is less (members of a controlled group, see instructions) . 7 Interest line 6 or \$25,000, whichever is less (members of a controlled group, see instructions) . 7 Interest line 6 or \$25,000, whichever is less (members of a controlled group, see instructions) . 7 Interest line 6 or \$25,000, whichever is less (members of a controlled group, see instructions) . 7 Interest line 7 (a) Interest line 7 (a) Interest line 7 (a) Interest line 7 (a) Interest line 7 (a) Interest line 7 (a) Interest line 7 (a) Interest line 7 (a) Interest line 8 (a) Interest l | 1 (a)                                       | sable investment income (Schedule in from operations (Schedule E) (II                    | oss, enter zero)                                      | 0.0                                 |   |
| 4 Life instrance company taxable income (total of lines 1(c), 2, and 3).  5 Enter line 4 or \$25,000, whichever is less (members of a controlled group, see instructions).  6 Line 4 less line 5.  7 Enter line 6 or \$25,000, whichever is less (members of a controlled group, see instructions).  8 Line 6 less line 7.  10 22% of line 7.  11 4 Less, of line 7.  12 Total of lines 9, 10, and 11.  12 Total of lines 9, 10, and 11.  13 Income tax—the lesse of line 12 (above) or line 26 of Schedule 0 (form 1120L).  14 Less, of line 7.  13 Income tax—the less recent (attach form 1188).  14 Less, of line 8.  15 Total of lines 9, 10, and 11.  16 New loss credit (attach form 3684).  18 Total of lines 14da), (b), loss and (d).  19 Total of lines 14da), (b), loss and (d).  10 Total of lines 14da), (b), loss and (d).  10 Total of lines 14da), (b), loss and (d).  10 Total of lines 14da), (b), loss and (d).  11 Gas or lines 14da), (b), loss and (d).  12 Total of lines 14da), (b), loss and (d).  13 Total of lines 14da), (b), loss and (d).  14 Less, lines 14da), (b), loss and (d).  15 Total of lines 14da), (b), loss and (d).  16 Salance of Lax (line 13 less line 15).  17 Total of lines 14da), (b), loss and (d).  18 Tax from recompuling a prior year Wilk credit (see instructions—aftach form 4259).  18 Tax from recompuling a prior year Wilk credit (see instructions—aftach computation).  19 Tax from recompuling a prior year Wilk credit (see instructions—aftach form 4256).  19 Tax from recompuling a prior year Wilk credit (see instructions—aftach computation).  20 Credits; (a) Deepayment from 1977 allowed as a credit.  21 Credits; (a) Deepayment from 1977 allowed as a credit.  22 (credits; (a) Deepayment from 1977 allowed as a credit.  22 (credits; (a) Deepayment from 1977 allowed as a credit.  22 (credit (s) Tax form teaguated investment companies (stach form 4259).  22 (credits; (a) Deepayment from 1972 allowed as a credit.  23 (credit (s) Tax form teaguated with form 7003 (d) a deposited with form 7003 (d) a deposited with form 7003 (d)      | (c)   | e smaller of (a) or (b)  |   |                                     | (6)   |
| 1 Enter line 4 or \$25,000, whichever is less (members of a controlled group, see instructions) 6 6 6 Line 4 less line 5.  1 Enter line 4 or \$25,000, whichever is less (members of a controlled group, see instructions) 7 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  | 4 m 4                                       | t subtracted from policyholders' su  | rplus account (Schedule G, line 5) .                  |                                     | 3 3   |
| Further time 6 or \$25,000, whichever is less (members of a controlled group, see instructions)  8 Lane 6 less line 7  10 22% of line 5  10 22% of line 5  11 22% of line 5  12 102% of line 5  13 3 4 1028 of line 5  14 4 4 4 4 4 4 4 5 10 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1  | 4 N   | ne 4 or \$25,000, whichever is less  | see .   | tions)                              | 4 vi  |
| ## Time files on \$25,000, whichever is less (members of a controlled group, see instructions) ## Line 6 for \$25,000, whichever is less (members of a controlled group, see instructions) ## 20% of line 5 ## 10 22% of line 7 ## 11 20 22% of line 5 ## 11 20 22% of line 5 ## 12 10 22% of line 5 ## 11 20 22% of line 5 ## 12 1      | 9   | less line 5  |   |                                     | 9   |
| 11 10 22% of time 5 10 22% of time 5 11 2 1021 of times 9, 10, and 11 12 1021 of times 9, 10, and 11 12 1021 of times 9, 10, and 11 13 11 11 11 11 11 11 11 11 11 11 11 11 1  | 7 8   | 5.000.   | (members of a controlled group, see instr             | tions)                              | 8   |
| 10 22% of line 7   10   10   11   10             | 6   | fine 5   |   |                                     | 6   |
| 14 Gas   1 miss 9, 10, and 11   12   13   14 Cas   14 Cas   14 Cas   15 Cas   14 Cas   15 Cas   14 Cas   15 Cas   14 Cas   15 Cas   14 Cas   15 Cas   14 Cas   15 Cas   14 Cas   15 Cas   14 Cas   15 Cas   14 C          | 10 22%                                      | f Ime 7  |   |                                     | 10  |
| 13 income (at—the lesser of time 12 (above) or time 26 of Schedule (b) (form 11201)  14 Less; (a) Foreign as credit (attach Form 3468)  (b) Investment credit (attach Form 3468)  (c) Work incentive (With) credit (attach Form 3468)  15 Galance of tax (internal 15 less him 15 less)  16 Balance of tax (internal 15 less him 15 less)  17 Foreign corporations—tax on norm not connected with (\$   | 11 48%<br>12 Total                          | 9, 10.   |   |                                     | 12  |
| 14 (ess. (a) Foreign tax credit (attach Form 1318) 14(b) 14(        | 13 Income                                   | tax—the Jesser of line 12 (above   | 26 of Schedule 0 (Form 1120L)                         |                                     | 13  |
| (c) Move motent regal (statich form 3 aloa)  (d) New jobs credit (attach form 3 aloa)  (d) New jobs credit (attach form 584)  (d) New jobs credit (attach form 584)  (e) 18 Balance of Lax (line 13 less line 15)  19 Toriga copposition Lists on atome city with the companion of the computation instructions)  20 Torial state on atome recomputing a prior year investment credit (state) from 4556)  21 Torial state dade lines 16 through 20)  22 Torial state (and lines 15 through 20)  23 Torial state (and lines 15 through 20)  24 Displayment from 1977 allowed as a credit.  25 Torial state (and lines 15 through 20)  (c) Tar deposited with Form 7004.  (d) Tar deposited with Form 7004.  (e) Tar deposited with Form 7004.  (d) Tar deposited with Form 7004.  (e) Tar deposited with Form 7005 (attach copy)  (f) Credit from regulated investment companies (attach form 2439)  (g) Us the special state and provide the symmetry and tubinating oil (attach form 2439)  (g) Use of through 20 Torial state and the companies (attach form 2439)  (g) Use of through 20 Torial state and the companies (attach form 2439)  (g) Use partial of provide the companies (attach form 2439)  (g) Use partial of provide the companies (attach form 2439)  (g) Use partial of provide the companies (attach form 2439)  (g) Use partial of provide the companies (attach form 2439)  (g) Use partial of provide the companies (attach form 2439)  (g) Use partial of provide the companies of partial partial provided by State and Companies of partial        | Less:                                       | a) Foreign tax credit (attach Form   |   | € 2                                 |   |
| 13   13   14(d)   |   | c) Work incentive (WIN) credit (att  |   | ର ଜା                                |   |
| 15 Total of lines 14(a), (b), and (d).  16 Balance of tax (line 13 fees into 15)  17 Forego copyoidand—Las on allows into connected with US business (see Tax Computation Instructions).  18 Tax from recomputing a prior year Will credit (set form 4255).  19 Total tran recomputing a prior year Will credit (set form 4255).  20 Total tran recomputing a prior year Will credit (set form 4255).  21 Total tran recomputing a prior year Will credit (set form 4255).  22 Credits: (a) Overpayment from 1977 allowed as a credit.  22 Credits: (b) Overpayment from 1977 allowed as a credit.  22 Credits: (a) Overpayment from 1977 allowed as a credit.  22 Credits: (b) Overpayment from 1977 allowed as a credit.  22 Credits: (b) Overpayment from 500 (c) (a) Tax deposited with Form 700-4.  (c) Tax deposited with Form 700-4.  (d) Tax deposited with Form 700-4.  (e) Tax deposited with Form 700-4.  (f) Credit from regulated investment companies (attach form 2439).  22 (c) Tax on speed lefts, whithheid at source.  23 TAX DUE (inne 22 less line 22) See instruction F for depositary method of payment.  24 OVERPAYMENT (inne 22 less line 22) See instruction F for depositary method of payment.  25 Enter amount of fine 22 less line 24 lower payment of payment deposited by the payment depo        |   | d) New Jobs credit (attach Form 58   |   | -                                   |   |
| 17 Foregoe Corporation—Last on accounted with US business (see Tax Computation Instructions)  18 Tax from recomputing a prior year with credit (stateh Form 4255).  19 Tax from recomputing a prior year Will credit (see instructions—attach computation).  20 Minimum tax on tax preference thems (see instructions—attach Form 4656).  21 Total Tax (add lines 16 through 20).  22 Credits. (a) Deepsyment from 1977 allowed as a credit.  22 Credit (s) 1978 estimated tax payment them 1977 allowed as a credit.  22 Credit (s) 1978 estimated tax payment from 507 allowed as a credit.  22 Credit (s) 1978 estimated tax payment from 507 (s) 1978 estimated tax payment from 7044.  (a) 174 edeposited with Form 7004.  (b) 10 Tored thom regulated investment companies (attach form 2439).  22 (c) 10 Credit from regulated investment companies (attach form 2439).  22 (c) 10 U.S. income tax paid on withheld at source.  23 TAX DUE (ine 21 less time 22) See instruction F for depositary method of payment.  24 OVERAWENT (ine 22 less) ine 22 less in mit Credited to 1959 estimated tax.  25 Enter amount of line 22 less ine 10 this parent is allowed to the preparer of t        |   | filmes 14(a), (b), (c), and (d)  |   |                                     | 15  |
| 18 Tax from recomputing a prior year investment credit (attach Form 4255).  19 Tax from recomputing a prior year Will redit (see mistructions—attach computation).  20 Mannum fax on tax preference them; (see instructions—attach Form 4656).  21 Total fax (add lines 16 through 20).  22 Credits.  23 Credits.  24 Despired as payment from 1977 allowed as a credit.  25 Credit of 1978 estimated tax payment from 507 allowed as a credit.  27 Credit of 1978 estimated tax payment from 507 allowed as a credit.  27 Credit of 1978 estimated tax payment from 609/1.  28 Tax febosited with Form 7004.  39 Tax deposited with Form 7004.  30 Tax on speed less, nonlinear and ultimating oil (attach Form 4136).  28 Tax Despired these, nonlinear and ultimating oil (attach Form 4136).  29 Tax Despired these, nonlinear and ultimating oil (attach Form 4136).  29 Tax Despired these, nonlinear and ultimating oil (attach Form 4136).  20 Tax Despired to 22 less line 22) See instruction F for depositary method of payment.  29 A OVERANEWRIVII (inc 22 less) sine 21).  29 Tax Despired to 22 less line 22 less in mission to the properties of payment.  29 Tax Despired to 22 less line 22 less in mission to the properties of payment.  29 Tax Despired to the form 10 the 10 the trumment in the termination of line 24 you will the trumment in the termination of less than 10 the 10 th        |   | corporations—tax on income not connecte  | d with U.S. business (see Tax Computation Instruction |                                     | 17  |
| 20 Mannum tax on tax preference thanks (see instructions—attach computation).  21 Total tax (add lines 16 through 20).  22 Total tax (add lines 16 through 20).  23 Cacedars (13 Decipation 1977 allowed as a credit. 22(a)   |   | m recomputing a prior year investi   | nent credit (attach Form 4255)                        |                                     | 18  |
| 22 Credits. (4) Deeppyment from 1977 allowed as a credit. (22(a))  22 Credits. (4) Deeppyment from 1977 allowed as a credit. (22(b))  (5) 1978 estimated at applied for on form 4466. (22(c))  (6) 19.4 deposited with Form 7005 (act copy)  (7) Tay deposited with Form 7005 (act copy)  (8) US, it on special fleet, nohimpinery gas and labracing oil (stitch Form 4136). (22(b))  (9) US, it on special fleet, nohimpinery gas and labracing oil (stitch Form 4136). (22(b))  23 TAX DUE (line 22 less line 22). (22 less) line 23). (23 less into 23 less) line 23. (23 less into 23 less) line 23. (24 less into 22 less) line 23. (24 less into 24 less into 24 less into 24 less into 24 less into 24 less into 24 less into 24 less into 24 less into 25 less into 27 less int        |   | m recomputing a prior year WIN or  | edit (see instructions—attach computation)            |                                     | 20  |
| 22 Credits: (a) Despayment from 1977 allowed as a credit. 22(a)  (b) 1878 estimated tax payments  (c) 1878 estimated tax payments  (d) Tax deposited with Form 7005 (attach copy)  (e) Tax deposited with Form 7005 (attach copy)  (f) Tax deposited with Form 7005 (attach copy)  (g) US, it on special text, nonlinear companies (attach Form 2439)  (g) US, it on special text, nonlinear pay and antipartition of the payment of the p        | 21  | ax (add lines 16 through 20)   | מומכות המומכות במוח לפינו                             |                                     | 21  |
| (c) 1978 estimated tax payments (c) Executed tax payments (d) Tax deposited with Form 7004 (e) Tax deposited with Form 7004 (e) Tax deposited with Form 7004 (f) Tax deposited with Form 7005 (attach copy) (g) US, Itan special text, nonlinear companies (attach Form 2439) (g) US, Itan special text, nonlinear payment and latituding all (attach Form 138) (g) US, Itan special text, nonlinear payment at source (h) US income tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at source tax paid or withheld at         | 22  | (a) Overpayment from 1977 alto   |   |                                     |   |
| (c) Tay deposited with Form 7005 (attach copy)  (a) Tay deposited with Form 7005 (attach copy)  (b) Tay deposited with Form 7005 (attach copy)  (c) Tay deposited with Form 7005 (attach copy)  (d) Credit from regulated investment companies (attach Form 4135)  (e) 12 at on special least, anotherines are also and lebracing oil (attach Form 4135)  (f) 12 income regulated investment companies (attach Form 4135)  (g) 12 at on special least, anotherines are anotherines are also anotherines. Anotherines are also anotherines are also anotherines are also anotherines are also anotherines. Anotherines are also anotherines are also anotherines are also anotherines are also anotherines. Anotherines are also anotherines are also anotherines are also anotherines. Anotherines are also anotherines are also anotherines are also anotherines. Anotherines are also anotherines are also anotherines are also anotherines. Anotherines are also anotherines are also anotherines are also a        | (6) 19                                      | 78 estimated tax payments  |   |                                     |   |
| (e) Tax deposited with Form 7005. (g) O'rediffrom regulated investment companies (attach form 2439) (g) Crediffrom regulated investment companies (attach form 2439) (g) List on space hear, which hear a source and labracing of (attach form 4135)  23 TAX DUE (inne 21 less time 22) See instruction F for depositary method of payment  24 OVERPWENT (inne 22 less time 2)  25 Enter amount of line 22 less time 2.  25 Enter amount of line 22 less time 2.  26 Enter amount of line 22 less time 2.  27 Expansion of preparer and the property of the pr        | (c) les                                     | s refund of 1978 estimated tax applied to  | )   (5)(c)   (  | - 19                                |   |
| (i) Credit from regulated investment companies (attach form 2439)   | (e) Tay                                     | deposited with Form 7005 (attach   |   | (e)                                 |   |
| (g) U.S. tax on special fiets, nothighway gas and labricating oil (attach from 4138).  (b) U.S. tax on special fiets, nothinglyway gas and labricating oil (attach from 4138).  23 TAX DUE (into 22) See instruction if for depositary method of payment 24 OVERANMENT (line 22) See instruction if for depositary method of payment 25 Enter amount of fine 22) See instruction in the 21).  26 Enter amount of fine 22 less than amount on a refer amount of the 22 less than amount on a refer amount of the 22 less than amount on a refer amount of the 22 less than amount on a refer amount of the 22 less than amount on a refer amount of the 22 less than amount of the 23 less than amount of the 24 less tha        |   | edit from regulated investment con   | (attach Form 2439)                                    | Θ                                   |   |
| (b) US income tax paid or withheld at source  23 TAX DUE (income tax paid or withheld at source  24 OVERANMENT (inc 22) See instruction if for depositary method of payment  25 Enter cancer (inc 22) See instruction in the 21)  26 Enter cancer and only the 22 test line 21)  27 Enter cancer and only the 22 test line 21)  28 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  20 Enter cancer and only the 22 test line 21)  20 Enter cancer and only the 22 test line 21)  20 Enter cancer and only the 22 test line 21)  20 Enter cancer and only the 22 test line 21)  20 Enter cancer and only the 22 test line 21)  20 Enter cancer and only the 22 test line 21)  21 Enter cancer and only the 22 test line 21)  22 Enter cancer and only the 22 test line 21)  23 Enter cancer and only the 22 test line 21)  24 Enter cancer and only the 22 test line 21)  25 Enter cancer and only the 22 test line 21)  26 Enter cancer and only the 22 test line 21)  22 Enter cancer and only the 22 test line 21)  24 Enter cancer and only the 22 test line 21)  25 Enter cancer and only the 22 test line 21)  25 Enter cancer and only the 24 test line 21)  26 Enter cancer and only the 22 test line 21)  27 Enter cancer and only the 22 test line 21)  28 Enter cancer and only the 22 test line 21)  25 Enter cancer and only the 22 test line 21)  26 Enter cancer and only the 22 test line 21)  26 Enter cancer and only the 22 test line 21)  27 Enter cancer and only the 22 test line 21)  28 Enter cancer and only the 22 test line 21)  29 Enter cancer and only the 22 test line 21)  26 Enter cancer and only the 22 test line 21)  27 Enter cancer and only the 22 test line 21)  27 Enter cancer and only the 22 te        | S N (8)                                     | . Tax on special fuels, nonhighway gas and   | ing oil (attach Form 4136)                            | (8)                                 |   |
| 24 OVERAVMENT (fine 22 less line 21)  25 Enter annount of fine 22 less line 21)  Refunded 25  26 Enter annount of fine 22 less line 21)  Refunded 25  Refunded 25  Refunded 25  Refunded 26  Separation from the first have announced for a fine announced and the fine announced fi        |   | S income tax paid or withheld at :   | _   | 1                                   | 23  |
| Table from a month of the 22 you want. Cerebided to 1979 settlanded the 12 settlanded 1   25    New gentlind if protect it despression want. Cerebided to 1970 settlanded the protection of the protection of protec        |   | AYMENT (line 22 less line 21)  |   |                                     | 24  |
| Senature of Officer  Pedade  Property Senature of Officer  Pedade  Property Senature of Officer         | Unde  | mount of line 24 you want. Credit  | les and stateme                                       | Refunded   If to the best of mr #no | 25   sing pelvel it is time cor   |
| Signature of officer Palds Signature of officer Preparer's security no Preparer's security no Preparer's security no  | je 🗸  | rte. Declaration of preparer (other than tampsye   | preparer  | y knowledge                         |   |
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| Information of the standard (or yours   |   | Firm's name (or yours  |   | E No                                |   |

| Policybolders share (section 809) (Schedule E-1, line 6 divided by Schedule A, line 15), but in Coding by's share.  Policybolders share (section 809) (Schedule E-1, line 6 divided by Schedule A, line 15), but in Coding by's share.  (a) Dividents from Schedule A, line 2(a)  (b) Dividents from Schedule A, line 2(b)  (c) Dividents from Schedule A, line 2(b)  (d) Dividents from Schedule A, line 2(b)  (e) Dividents from Schedule A, line 2(c)  (e) Dividents from Schedule A, line 2(d)  (f) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule A, line 2(d)  (g) Dividents from Schedule B, line 13, line 13)  (g) Schedule B, schedule A, line 2(d)  (g) Dividents from Schedule B, line 13, line 13)  (h) Dividents from Schedule B, line 13, line 3(d)  (h) Dividents from Schedule B, line 13, line 13)  (h) Schedule B, schedule B, schedule A, line 13, line 14, line 3)  (h) Schedule B, schedule B, schedule B, line 13, line 14, line 13, line 14, line 14, line 15, line 15, line 14, line 15, line 14, line 15, line 15, line 14, line 15, line 15, line 15, line 15, line 15, line 15, line 15, line 15, line 15, lin | (00), line 30 (01), line 30 (0 | vceed 100%  | Notice share ince i column 2) trace column 2)  |   |  |   | e 6, column 3)   | f line 8) .  |
|--|--|---|--|---|--|---|--|--|
| Touch states are secured 809 (Schedule E-1, time 6 divided by Schedule A, In Proceeding A 1978)  4 Interest while the empti (Schedule A line 2(b) (Schedule E-1, time 6 divided by Schedule A, In Proceeding A) 1978 (c) Dividends from Schedule A, Inne 2(b) (c) Dividends from Schedule A, Inne 2(b) (c) Dividends from Schedule A, Inne 2(c) (c) Dividends from Schedule A, Inne 2(c) (c) Dividends from Schedule A, Inne 2(c) (c) Dividends from Schedule A, Inne 2(c) (c) Dividends from Schedule A, Inne 2(c) (d) Dividends from Schedule A, Inne 2(c) (e) Schedule E-2, Part I, Inne 3) Dividends from Schedule A, Inne 2(c) (e) Schedule E-2, Part I, Inne 3) Dividends from Schedule A, Inne 2(c) (e) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Schedule E-2, Part I, Inne 3(c) Sche | Trem 1199, 1199.  1 Performance of the performance of CAIN OR (LOSS) FROM OPERATION of the performance of th | IONS (See instine 15), but not to e   |  | e)<br>(20L), line 30 (c))   | (attach schedule)  |   | ne 1(b)  Part V line 6. C  | 2(b)) [Fine 6) I) (not in excess 0 II) (not in excess 0  |
| Total control to the control of the  | 1 Programmy's strate (section 809) (Scinedule E-1, time 6 divided 1 Programmy's strate.  2 Company's strate. 2 Company's strate. 3 Total. 3 Total. 4 Interest whole has executed the Line 2 (a) (b) Doudends from Schedule A, line 2 (b) (c) Doudends from Schedule A, line 2 (c) (c) Doudends from Schedule A, line 2 (d) (c) Doudends from Schedule A, line 2 (d) (d) Doudends from Schedule A, line 2 (d) (e) Doudends from Schedule A, line 2 (d) (e) Doudends from Schedule A, line 2 (d) (e) Doudends from Schedule A, line 2 (d) (e) Doudends from Schedule A, line 2 (d) (e) Doudends from Schedule A, line 2 (d) (f) Doudends from Schedule A, line 2 (d) (e) Doudends from Schedule A, line 2 (d) (f) Doudends from Schedule A, line 2 (d) (g) Dougese in reserves (after adjustment under section 810 (d) (h) Docrase in reserves (after adjustment under section 810 (d) (h) Docrase in reserves (after adjustment under section 810 (d) (e) Docrase in reserves (after reduction for incestment yed und (f) Total (add ine 7 through 11) (g) Docrase in reserves (after reduction for incestment yed und (g) Docrase in reserves (after reduction for incestment yed und (g) Docrase in reserves (after reduction for incestment yed und (g) Docrase in reserves (after reduction for section 80) (g) Both the reduction (after leg group, see instructions) (g) 85g (d) 60 208% of line 5(b), counm 3 (d) Show of line 5(b), counm 3 (e) 60 208% of line 5(b), counm 3 (e) 55 cound 3 (f) Total (add nines 51 through 12) (g) Show of line 5(b), counm 3 (e) 50 208% of line 5(b), counm 3 (f) Total (add nines) from operation (after leg group, see instructions) (g) 85g (e) 60 208% of line 5(b), counm 3 (e) 50 208% of line 5(b), counm 3 (f) Total (add nines) from operation (after leg group, see instructions) (g) 85g (e) 60 208% of line 5(b), counm 3 (f) Total (add nines) from operation (after leg group, see instructions) (g) 85g (e) 60 208% of line 5(b), counm 3 (e) 50 208% of line 5(b), counm 3 (f) Total (add tron) (after leg group, see instructions) (g) 85g (e) 60 208% of line 5(b | FROM OPERAT   |  | in premiums, etc.  3) (attach schedul  2, Part II, line 3) chedule D (Form 1  | er section 810(b))<br>ic , contracts<br>n schedule)  | e) ine 5(a), column :  1 of line 5(a), column :  1 no 20  1 no 7    2 of line 5(a), column :  1 no 20  2 of line E.2, Fatt 1, it foot 13  | re and on page 1,  | ne 2(a) minus line sistine 5) Is tine 5) Is tine 6) Surance (tine 6 les surance (tine 6 les rehedule E-2, Part V. Part V. line 3) (f. 2).  |
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| (100 Deed not nices) you civill a deduction to general expenses and an investment of measurements and a deduction to general expenses and a deduction of the same | 1 Mean of the ass<br>2 Obe-fourth of 1<br>3 Mortgage serving<br>4 (a) (b) Invest<br>(i) Three<br>(ii) Line (i) Line (ii) Line (ii) Line (ii) Line (iii) Line (iii) Line (iii) Line (iii) Line (iii) Line (iiii) Line (iiii) Line (iiii) Line (iiii) Line (iiii) Line (iiiii) Line (iiiiiiiii) Line (iiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiiii  | (v) Line (tyl) (section 809(0)(0)) (v) Line (tyl) less time (v) (v) Line ( | 10%   | Ves   No   K Does a C   Unit   H   Unit | rectly \$99% or more of the voling Stock of a domestic correctly \$99% or more of the voling Stock of a domestic correctly of the voling Stock of Sto | (2) Dut any individual, participally, coporation, estate, or this state, or the end of the traible year own, directly or in directly, 50% or more of other trains stock, for rules of | attribution, see section 26(c)?  (a) Attach a schedule showing hame, address, and identifying the furnished of defined contribution in plans you have far your employees see instruction (b) the preceding years as required by General instruction (c) Was he owners of such volving stock a person other nativities (d) the annual statement for the preceding years as required by General instruction (c) which is a copy of the annual statement for the preceding years as required by General instruction (c) the same the Inferentify the accept of the samual statement for the preceding years as required by General instruction (c) the samual statement for the preceding years as required by General instruction (c) the samual statement for the preceding years as required by General instruction (c) the samual statement for the preceding years as required by General instruction (c) the samual statement for the preceding years as required by General instruction (c) the samual statement for the preceding years as required by General instruction (c) the samual statement for the preceding years as required by General instruction (c) the samual statement for the preceding years as required by General instruction (c) the samual statement for the preceding years as required by General instruction (c) the samual statement for the forms 3520. 3520A or 926 forms 3520 are 926 form |
|---|--|--|---|---|--|---|---|
|   | 2 (e) Increased by the excess of (1) over (1):  (i) Reserve at the end of the favable year  (ii) Reserve at the end of the preceding taxable year  (iii) Reserve at the end of the preceding taxable year  (iv) Reserve at the end of the preceding taxable year  (iv) Reserve at the end of the preceding taxable year  (iv) Reserve at the end of the taxable year  iv) Reserve at the end of the taxable year  iv) Reserve at the end of the taxable year  iv) Reserve at the end of the taxable year | PART III.—CERTAIN ACCIDENT AND HEALTH INDURANCE AND GROUP LI Amount of deductions allowed or allowable in prior years under section 809(J)(6).  2. Net permunis.  3. Line 2 multiple ob 2°,  4. Tentain the deduction—the liseser of line 3 or 150% of line 2, less amount on line 1).  PART IV.—CERTAIN NONPARTICIPATING CONTRACTS (Section 809(d)(5)).   | (a) Reserve at the end of the tarable year (b) Less: Reserve at the beginning of the taxable year (c) Increase (the difference is less than zero, enter zero) (d) Multipolised by.  2 (a) Net premiums (b) Multipolised by.  3 Tendative deduction—the greater of line 1 or line 2  3 Tendative deduction—the greater of line 1 or line 2  5 TENDER OF SURPLUS ACCOUNT (Section 815(b)) | 1 (a) Balance at the effect of the presenting year.  (b) Transfers under section B16(d)(1) and (4) for preceding year.  (c) Balance at the beginning of the tasable year (line 1(a) plus line 1(b)).  2 the manures company tasable morne computer wintergard to section 802(b)(3) (ine 1(c)) at the capital gain income reduced by any income on line 2.  4 Dividends received deduction (affiliated groups—see instructions):  (a) 85% of Schedule A, line 2(b).  | (b) 60 k20% of Schedule A, line 2(c).  (d) Total, but not more than 85% of line 20 subtracted from Schedule E, line 12 linesets wholly exempt normal x (Schedule A, line 1(a), column 4).  Interest walking exempt normal x (Schedule A, line 1(a), column 4).  Total ladd lines 1 through 6).  Less: Tax liability for 138 ander section 802(a) (computed without regard to section councied on line 2 as 4 line 2 was total life insulance company taxable income).  | Excess of line 7 over line 8  Less, Texthories in 19 little greater than line 9)  Balance as of the end of the tasble year  SALCTIC COUNT (Section 815(c))  | 1 Balance as of the beginning of the taxable year. 2 Add: (a) 50% of any excess of the gain from operations over the taxable investment income (b) The deduction for certain nonparticipating contracts (Schedule E, line 24(c)). (c) The deduction for accident and health, and group life insurance (Schedule E, line 24(c)). 3 Total (line 1 plus line 2). 4 A Actual distributions only in excess of Schedule E, line 9 4 (b) Tax increase on line 4(c) by reason of section BDZ(b)(3). (c) Subtractions under section B15(d)(1) and (4) (see instructions). (d) Tax increase on line 4(c) by reason of section B15(d)(3). (e) Subtraction required under section B15(d)(2) and (4) (see instructions). 5 Total of lines 4(a) Phrough (e) froit to exceed line 3). Enter here and on page 1, line 3.  |

| 2 NAIC 2 Pass 3 Supply 1 Line 1 Reserved 1 Supply 1 Line 2 Supply 1 Line 4 1 Policy 2 Supply 1 Line 9 Premy 1 Cline 1 | 1. Section 805(b)(4) (Schedule B. Bart II, line 10, column 2).   4 General account 5 Separate account 2   2   2   2   2   2   2   2   2   2 | Subtract. Discount.  Other:  Massellaneous insurance liabilities, not included above, such a scellaneous insurance liabilities, not included above, such a scellaneous insurance liabilities, not included above, such a scellaneous insurance elabilities, not included above, such a scellaneous insurance elabilities, group life, health and a scellaneous interest under insurance, annuity or deposit administration contracts or person trust side.  (b) Amounts held pending issue of fourtacts supplementaty to insurance or annuity contracts.  (c) Other insurance liabilities or adjustments.  (i) Reserves for montality fluctuations.  (i) Dioyees and agents. |  |
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| 01(c)(3)<br>10(c)(3)<br>10(c)(3)<br>10(c)(5)<br>10(c)(5)<br>10(c)(5)<br>10(c)(6)<br>10(c)(3)<br>10(c)(3)<br>01(c)(3)  | 10   10   10   10   10   10   10   10   |  |  |
|   | 1. Section 805(f) 801(c)(1) 801(c)(3) 810(c)(3) 810(c)(3) 810(c)(3)   | 810(c)(5)<br>810(c)(6)<br>810(c)(3)<br>810(c)(3)<br>810(c)(3)<br>801(c)(3)   |  |

Revenue Service Department of the Tressury Internal

#### 1978 Instructions for .S. Life Insurance Company Income Form 1120L

References are to the Internal Revenue Code.

### General Instructions

A Who must file from 11200—Every demansing the mystage of an energied or mystage of an energy of a fire state of the state

For this purpose, the term "noncancel-the emissions guaranteed reread to the emission of the compast, but is not carefulder which the compast, reserves the right to adjust premium rates by classes, in a coordance with emission of the compast of

A bunal or funeral benefit insurance company engaged directly in the manufacture of funeral supplies or the performence of funeral surplies or the performence of funeral surveys is taxable moder section 821 or section 831 and surveys form 11200, 15. Mutual insurance Company Introme Fax Return, or Section 801(ft).

as some heaver, teasten in bankupito, or as some heaves, teaster, the procept of a lot abstantial of the procept the baseness of a corporation, whether or not baseness of a corporation, whether or not attend the procept or business is heing operated. He must make a seture in the same amente and form as would be required were such corporation required to make a some form on the instrument commany daysouse. If a life insurance business and life insurance business and life insurance business and life insurance business and life continues the corporate eastering to the continues the corporate eastering to the affairs, it will not be taxable as a life affairs, it will not be taxable as a life affairs, and such as a life affairs, it will not be taxable as a life affair of such agreement.

The separate income tax returns of a group of corporations scarted in several Service Genter regions may be filled with the Service Genter for the area in which the principal office of the managing control provision of the separate conditions is focated.

calendar year 1978. (Section calendar year 1978. (Section corporation ceases to exist, L RETURN" at the top of the B. Period c be filed for cs 843.) If the cx write "FINAL F form,

| Use the following (expens) Benezie Service Carter                | arthe                               | <b>&gt;</b> | Holtzwille, NY 00501  |
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| O. Where to file.—<br>If the corporation's<br>principal leatmen, | affice, or agency to<br>facethed to | •           | New Jersey, New York City<br>and counties of Nassau,<br>Pockland Suffolk, and |

| All corporation income tax payments and estimated income tax payments must be deposited at an authorized infancial institution or federal Reserve Bank or Branch (FRB), with a federal Tax Deposit of Com premotochies with institution and productions with institutions. | appearing on the reverse of that form.<br>Deposits made at an FRB must be made<br>with the FRB servicing the geographic<br>area where a taxoperer is focated. The de-<br>posit must be made in a form of payment<br>that the receiving FRB considers to be<br>an immediate credit litem. Additional in<br>formation can be obtained from an au- | Internated deposition of the factor of the formal than the formal than the formal than the formal fo | The timeliness of degosits will be de-<br>termined by date received by the finan-<br>cal institution or FRB II is tax, pay,<br>mant is made by mail, a deposit received<br>after the due date will be considered<br>timely if the taxpave establishes, that it<br>was mailed on or before the second day | vided by section 7502. Tax deposits made at FRBs which are not in compliance with deposit requirements will nevertheless be | than returned to the teaving Frb faitlet than returned to the taxagage. Furthermore, such tax payments received by an FRB will be dated as paid based upon the determore than proceeds of the eccom- | panying payment instrument are col-<br>lected by the FRB, and if made by mail | section 7502 will not apply. Federal Tax Deposit Forms prein- scribed with a Tax Class Number 503 will be mailed to corporations on a cyclical | basis depending on the taxable year of<br>the corporation. Corporations needing<br>such deposit forms may obtain them from<br>the Internal Revenue Service Center<br>where they will file their returns. The | application should include the corporation's name, identification number, address, and the taxable year to which the | deposits relate.  Estimated tax.—A corporation must make estimated tax payments if it can    | expect its estimated tax (income tax less credits) to be \$40 or more.  Form 1120-W may be used as a work- |
|--|---|--|--|---|--|---|--|--|--|--|--|
| C. Accounting methods.—The return must be filed using the account method of accounting or, to the actent permitted under regulations, a combination of the accural method with any other method. Other than the cash receipts and dissuraments method.                     | Unless the law specifically permits. The method of accounting used to report who who is not one as a whole of the or any makenial term, may not whose of the or any makenial term, may not whose of the or any makenial term, may not onsert or form 311st, Application for Change in Accounting Method.  | Rounding off to whole-dollar journation-dollar swhole-dollar amounts—Mooney items may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents and brough 99 cents to the next higher dollar.   | Use the following Internal<br>Bresses Service Coccur<br>address  | Moltreille, NY 00501  | Andorer, MA 05501  | Atlants GA 31101  | Cincinnati, OH. 45999<br>Austin, TX. 73301   | .e. Ogden, UT 84201  | Kansada City MG 84999  | Fresna, CA 93888<br>Memphis TN 37501   | Philedelphie, PA 19255   |
| C. Accounting methods.—The must be filed using the accura of accounting or, to the artent under regulations, a combinate accrual method with any other other than the cash receipts bursements method  | Unless the law specifically the method of accounting used income in prior years (for income whole or for any material item be changed without first obtaconsent on Form 3115, Appli Change in Accounting Method.  | Rounding off the emounts.—Money item as whole-dollar amount any amount less than creasing any amount through 99 cents to dollar.   | D. Where to file.— If the corporation's principle leadiness, affice, or agency to itself the isoched for   | New Jersey New York City<br>and counties of Nassau,<br>Rockland Suffolk, and<br>Westchester                                 | New York (all other<br>counties) Connecticut,<br>Maine, Massachusetts,<br>New Hampshire, Rhode<br>Island, Vermont  | Alebene, floride Georgia,<br>Mississippi, South Carolina                      | Michigan, Dhio<br>Arbanzas, Kansas<br>Louisiana Mar Maxico,<br>Dkiahome, Taxas   | Alaska Arizone, Colorado,<br>Idaha, Minnesofa, Montene,<br>Nebraska Avrada, North<br>Danota, Oregon South<br>Oelecia Utah, Washington,<br>Wroming  | Illinois, lows, Missouri,<br>Wisconsin   | California Hawaii<br>Indiana Kantucky, North<br>Carolina Tennesses<br>Virginia West Virginia | Delevers, District of<br>Columbie, Maryland,<br>Pennsylvanie   |

| Enders! Tay Denosit Forms ocean | scribed with a Tax Class Number 503 will be mailed to corporations on a cyclical | basis depending on the taxable year of<br>the corporation. Corporations needing<br>such deposit forms may obtain them from<br>the Internal Revenue Service Center<br>where they will file their returns. The | application should include the colpora-<br>tion's name, identification number, ad-<br>dress, and the taxable year to which the | the state of the s |
|---------------------------------|--|--|--|--|
| 12333                           | Austin, TX 73301   | Ogden, UT 84201  | 84399  |  |
| 5                               | E  | 5  | 0  |  |
| CINCINST. UR 43333              | Austin   | Ogden.   | Kentada City MG 84999  |  |

ders, and he danktaken number, address, and he dashale year to which the Estimated that.—A corporation must make estimated tax parents if it can exect its estimated tax (income tax is estimated tax (income tax is estimated tax (income tax is estimated tax (income tax is estimated tax (income tax is estimated tax income tax is estimated tax income tax is estimated tax. If there was an overpayment of estimated tax in the form 4456 for a "quick refund" if the overpayment is (1) at least today. (2) a stack \$5,000 for a "quick refund" if the corresponding to a lice and the end of the taxable year and before form 1120, is field to search make the order that must be conset as and deserved.

Page 1

Forsign corporations carrying on an in and business within the U.S. must file i return with the Internal Revenue Service i tar, Philadelphia, PA 19255.

G. Signature.—The return must be signed and olded by the president, vice president, vice president, treasurer, assistant treasurer, profile accounting officer, or any other corporate officer (such as tax officer) au minimated to sign A receiver, trustee, or assignee must sign and date any return possible. E. When to file—In general, Form 15.0 must be filed on or before March 15.1979.
File Form 7004 to request an automatic 3-month extension of time to file Form 1204.

If your corporate officer filled in Form If your corporate of fill. Oil. the speaker of officer should remain blank. If someone prepares Form 1120L and does not charge the corporation, that person should not spatch for example. A regular, full-time employee of the corporation such as cierk, physical corporation such as cierk. To come of the corporation such as cierk. To come of the corporation such as cierk.

of peyment of tx due (line 23) ten the return is nents, 50% by 3% by June 15,

Depositary method of The belance of tax dutt be paid in full when the for in two installments the 15, 1979 and 50% to

auto-Form

Form 7005 to request an extension after obtaining an 3-month estension by filing

File f tronal e matic 7004.

Generally, 120 me we sign the read of fill in the other banks in the Perpeter's information area of the feet banks and fill in the other banks in the Perpeter's information area of the return Form 1120L, the preparer with formary of the return must sign as the preparer. If the preparer is self emoloyed (i.e., is not employed by any person to busis in the enterpose of the self of the perpeter is self entering the should check the "SE" box.

If you have questions about whether a preparer is required to sign form if you have questions about whether a preparer is required to sign form. The person required to sign the return must, becontained in the space provided for the preparer's signature (signature stands or labels are not exceptible times or labels are not exceptible times or labels are not exceptible times or labels are not exceptible to the preparer.

Publication (1944 is agreed isting some of the preparent's other responsibilities and penalities for which he for site may be liable. The publication also contains the regulation catsions which govern their work. Tax return preparers should be familiar with their responsibilities. This publication is available at IRS offices.

Information returns and forms that be required.— Ï

1. Forms W-2 and W-3 —Employee's age and tax statement and transmittal of income and tax statement and transmittal of the come and tax statement and transmittal and anothers.

2. Form W-2P—Statement for retired many and periodic payments from retirement plans and following and following and following and following dividends. Interest, and following dividends, interest, current plans in the fall have payments, and consult that were received as a nomine of the bath care payments.

4. Form 1096 —Annual summary and transmittal of U.S. information returns 5. Form 5452.—Corporate report of nontaxable dividends.

6. Forms 966 and 10991, —Information returns regarding discussion of intion returns regarding discussion of intion regording discussion in flequation of intion of regording discussion of intion of regording destination returns to
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I. Pension, profitsharing, etc. plans.—e number of plans to be entered refers all plans for which all assets have not an distributed. Also include any plans which assets were distributed on the

be indecided whether on that a dediction is claimed either and a dediction is claimed either and a dediction is claimed either as separate return. Complete form 5500-C in sever than 100 particionats at the beginning of the plan year. See instructions for above from 5500 at the beginning of the plan year. See instruction for above from 500 computation of allowable deduction. File these forms on or before the last day of the plan year. ERISA imposes penditive for fallure to furnish complete information and fallure to furnish complete information and fallure for the sements of confluention to employee. Employee benefit programs—Enter benefit programs (e.g. insurance, health and welfare programs) that are not an incidental pont of a bension, profit sharing, controlled group legal services plan. Section 120 mposes certain rutes on an employer which will pormit employers (incidential group legal services plan.)

J. Stock ownership in toreign corporations.—See section 531(c) and attach
the required statement if there was an
ownership of 3% or more in value of the
outstanding stock of a foreign personal
holding company.

A taxpayer who controls a foreign corholder of a controlled foreign coporation or way is a 10% or more shareholder of a controlled foreign coporation.
3646.

K. Annual statement.—A copy of the annual statement of its incurance common of instruction of in

Equations: Similar copies for the 4 preceding Sear must shob be furnised if not all ready filled for such years in the case of a foreign life misurance company or fill or graph or copies such the formation of the U.S. The copies such filled for the U.S. The copies such filled for the U.S. The ministure statements, they may be lited increased of the company may be lited increased of larger statements.

A Atachments,—If more space is necessarily associated to a space of the same and rangement as the printed forms. But show to but the taspayer's name and rooms de sure to put the taspayer's name and rooms ge sure to put the taspayer's name and rooms ge sure streams.

M. Consolidated returns, Subject to the the M. Consolidated returns, Solidation of the Libbs sections 15.5.2 and the regulation of the control of the first year a side of the control of

rates, e computations.

g rates, assumed is
and company's s N. Percentage computing earning fa and policyholders' at

O. Total Insurance Habilibes.—Do-metic company—The Atem "Yotal in-surance labilities" means the sum of the visual reserves; as defined in section 801(c)) as of the end of the basable year low (t) the extent not included in total reserves; the items referred to in para graphs (3), (4), (5), and (6) of section BU(c) as of the end of the taxable year. below. of investment yield, the computation should be carried out to a sufficient number of decimal places to insure aubstantial accuracy and to eliminate any significant error in the resulting tax liability.

to U.S. .—The term " relates only Foreign company.— surance liabilities" ri business

P. Segregated esset accounts.—All companies with segregated asset accounts must attach a schedule showing separately for the regular accounts and for the segregated asset accounts. secand section 805(b)(4) assets. See section 1805(b)(4) assets. See section 1801–8(h) of the regulations.

Q. Transfers to corporation controlled by Innstitute—"I a person requires stock or securities of a corporation in exchange for properly, and no gain or loss is recognized under section 351, the transferor and transferor exercion 351, the transferor ton required by section 1.351–3 of the regulators.

R. U.S. person.—The term "U.S. person" means (1) a cutson or resolent of the United States, (2) a domestic parter person, or settle or trust (4) any scale or trust (other than a lore section 7701(a)(31).

Owner's country, for individuals, is their country of residence. For all others, it is the country where incorporated, or ganized, created, or administered.

Penalties.—

Avoid penalties and interest by correctly filing and abyong the taw when due.

1. A corporation that fails to file its are term by the prescribed due date including any extensions of time for filing may be subject to a penalty of 5% or month, up to a mannimm of 25%, for each month the return is not filed (the penalty is imposed on the net amount due—section 6651(a)).

A corporation that fails to pay the tax when due may be suided to a penalty of 15,8 a month or fraction of a month, not a manner of 25,8 a month or traction of a month, the tax is not paid (the penalty is imposed on the net amount due—section 6651(a)(2)).

The above nenative will not be imposed if the corporation can stow that failure to file for to pay was due to reasonable cause and not to willful register. These penatives are in addition to the interest charge imposed on unpaid as at a rate pursuant to section 6621.

A corporation that fails to pay the proper estimated has when due may be proper estimated has when due may be proper estimated has when due may be the proper estimated as when due may be the proper estimated as when due may be the proper estimated as when due may be proper estimated as when due may be for the period of underpayment (section 662), at a rate pursuant to section 662), at a rate pursuant to section

tax was underpaid, at-) to show how you figured which exceptions you be-If estimated to tach Form 2220 to the penalty or wh lieve you meet.

T. Foreign Meander account and for the agent burst. The country time account or other account or other account or other account or other account or other account or other account or other account or other account or other account, which account the foreign country, check the Yes occur or other accounts, check the Yes occur of the No boa if it he combined assets in the accounts, were \$1.000 or less direct the active year, or were with a U.S. milliary beauting stealing operated by a U.S. Ineardel institution.

U.S. Unancies institution.

U.S. Unancies institution that owns one or more to read on the stock in any coproduction that owns one or more to relate to the stock in our different by the stock in the stock of the stock of the stock of the stock of the study of the study of other funditionity over 18-78.

The study of the fundantial account in a foreign country.

If you checked Yes for question P, file 1 from 90-22. You can get this form 1 from 20-22. You can get this form Team ranhy IRS offices. File the comoleted from by Liuca 30, 1979, with the Department of the Tresuve, P.D. 8 m 23309. Centrel Station, Weshington, DC 20003. Do not file it with the IRS, it is not a tax return.

If you were e grantor of, or trensferor to a foreign trust, which trust was in being during the taxable year, check the Yes box for question Q.

U. Employer identification number— Enter the employer identification number (EIN) assigned to the corporation. Orsporations who do not have an EIN abould apply for one on form SS-4, aveni-ministration office. Sand form SS-4 to ministration office. Sand form SS-4 to which form 11201 is earl.

W. Trevel and entertainment expenses (vection Z401)—Clea form 1120, question I(2), page 6.)—The amount equation I(2), page 6.)—The amount expended during the year for entertainment expended during the year for entertain trevel, and conventions for littles, gifts, travel, and conventions for littles serviced under section 274(d).

See regulations section 1,274–5 for definitions and rules governing the types of expenses for which substantistion is required and therefore reportable in Item L(2).

### Instructions

(Numbered to correspond with the line numbers on the return.)

yield" means as defined in deductions ef-The term "investment post investment income, section 804(b), less the c

lowed in section 804(c). The entire mount of the tean of the come and allowed deductions are of including the entire amount of these teans is to provide the beas for the activation of the policyholders share of the investment basis from the activation of the policyholders share of the investment taxable income.

1. Interest.—Enter interest from ell sources during the taxoble year. The gross emofunt of interest reported es gross emofunt of interest reported es emofutation of prenium and incressed by the accurate of discount exactly meritation of prenium and increased by the accurate of discount exactly meritation of prenium and increased of other evidences of indeptedness, of enter mind in accordance with (1) the method regularly employed, if resonable, or regularly employed, if resonable, or regularly employed, if resonable, or regularly employed. If sesonable, or regularly employed, if resonable, or regularly employed. If sesonable, or regularly employed. If sesonable, or regularly employed. If sesonable, or regularly employed.

#### Dividends. ď

(a) Enter dividends received from do-mette corpositions subject to income tax and which are subject to the 85% deduction under section 524(e)(1), So-called dividends or earnings re-ceived from mutual savings banks, etc. are really interest and should not be treeled as dividends.

For dividends received from a regu-lated for thermer company, see serion deduction.

(b) Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deviction provided in section 247 for dividends poil.

d from for-quelify for in section (c) Enter dividends received eign corporetions and which q the BS% deduction provided is 245(e).

Asia).

Also include in line 2(c) dividends.

Also include in line 2(c) dividends solutions that are eighter for the 100% solutions that are eighter for the 100% solutions. The advanced him deduction because the 100 him dends paid out of the earnings and confit or foreign corporation for a taskible year during which (1) all of its outstand him stock is owned (directly) by the domestic corporation receiving by the domestic corporation receiving by the domestic corporation receiving by the domestic corporation receiving by the domestic corporation receiving such dividends and (2) all of its gossinction all sources is effectively gross income from all sources is effectively and corporation.

if dividends received from wholly owned foreign subsidiaries see included in line 2(c), attach a schedule showing the amount of trees dividends included (d) Enter dividends entitled to the 100% dividends received eductrion urder section 243(e)(3) and which are subsidiaries. (d) E 100% of der sect ject to t 243(b).

showing sep-Attach a schedule

(1) Foreign dividends (Including minimum distributions and success of 1) and and a success of 1) and a success of 1) and a success of 1) and a success of 1) and 1)

(4) include dividends (other then capital planting and dividends dividends and which are an extending the control of the capital spin of the capital spin of the capital spin dividends from the assempt organization; dividends from the assempt organization; dividends received from a real estate investment that ment which the dividends are paid, that which for the taskele year off the trust in which the dividends are paid, that which the dividends are paid, and the capital spin of the stack of an edition to make corresponding payments with respect to aminer stock; and eny other taskele dividend income not properly.

3. Gross marks—Eriter the gross enough received developed the respect of property.
Deduct expenses such as respect these organics are properly that the capital spin of the separation of the property in the property in the property into the contractions.

royaties. Enter the gross royaties. If a deduction is depletion, report it on line 4. Gross in emount of in claimed for of 12.

SCHEDULE B.

S. Leases, terminetions, etc.—Enter the gross amount of income from the mineting of cit the alteration or earlier institution of cit the alteration or earlier institutions of cit the alteration or earlier institutions of earliers or desirements from which the life insurance company detrives.

6. Net thorst-accided galo.—Enter expense of the original (a say) which the net short-term capital galo.—Enter expense of the original consistence or special loss. Sea separete Schedule D (Form 1204).

7 Great income from trade or business other than in invurance business, careful on by the first the gross income from any trade or business, careful on by the life insurance company, or by a partnership of which the insurance company is a member. Include section 1245 and section 1256 only your respect etc., gains fro only to invest Deductions

9. Investment expenses.—Enter experses which he properly chargeolie as investment expenses. If you allocate general expenses. If you allocate general expenses in the total deduction cannot tensed lines, the total deduction cannot exceed allowing the nature and amount of tense into one amount.

10. Real estate expenses.—Enter the amount of teasy (section 164), all ordinary as if necessary building resonners and the cast functionaries in the same of the cast functionaries in the same of the cast ordinary efficient of the built keep it in an ordinary efficient open with respect to the real assate owned by the caspect to the real assate owned by the caspect to the real assate owned by the company. Do not include any amount paid for new buildings or for permanent impovements or betterments made to increase the value of any property or any before such property is held for rental paid for the same of the sa

Depreciation.—See Form 4562

releting to upled.—The Limitation on deductions rasi estete owned and occu deductions included on lines

transes or decreases) structubated to the transfer between the targover and an other person of labilities under contracts taken into account in computing such reserves, the meen of the saster must be exproprietly adjusted on a deily basis proprietly adjusted on a deily basis trensfer. See section 806 of the regula trensfer. See section 806 of the regula edusament. 

### (Section 805(b)) Pert III—Earnings Rates

The term "unreath examings rate" with addings the investment yield for the taxable year (Schedule A), by the mean of the assets et the beginning and and of the taxable year (Schedule A), by the mean of the taxable year (Bernalla A).

The term "viverage extrings rate" means the sum of the current earnings rate for the taxable year and the earnings rate for the taxable year and the taxable year and the taxable year ings rate for each of the 4 taxable years of the A). The computation is the company was an instruction of the A years preceding the taxable year and you the A years preceding the taxable year and the company for such years. Where the company for such years of the company was not in existence for one or mine of the A years. Where the company was no entry stall to madde to such years of years. The average earnings the such year or years. The average earnings the percentages entered and dividing this sum by the number of a place of three instruction N instruction N 13. Trede or business deductions.—
Enter the stock and deductions attributells to eny trede or business; (other than an inferret business) incerne that is induced in the life insurince economy; guided in the life insurince economy; (or convidence) as from) sales or exitinges of calcula isselfs; (b) from sales or exchanges of proparty used in the crade or business; (es defined in section in the trade or business; (es defined in section in the trade or business; (es defined in section in the trade or business.)
The deduction for not property used in the trade or business.

The deduction for not property used in the trade or business.

The deduction for not property used in the trade or business. Part — Policy and Other Contract
Lability Requirements (Scholor 805(s))

Purpose — The nest step after deter
ming investment yeal (Schedule A) is
to determine the policy and other context hability requirements. This comptext hability requirements. This comptext hability requirements. This comptext hability requirements. This comptext hability requirements and as the fanominator. In determine the policy
and of the investment yeal which
is not included in comptaint a sable in
vestment income (Schedule C).

# Part IV—Average Interest Rete Assumed (Section 805(c)(2))

The purpose of this schedule is to defermine a state which is a task of the formulation of adjusted life insurance server [Favra 1974] See Germai Instituction of adjusted life insurance from the computation of adjusted in the adjusted for server is state of the favorance of determining the aspecies of secretary servers set ) as and 6.—Adjustment under expense set ) as and 6.—Adjustment under expense set ) as of the close of the taskible of the insurance respects (2.5) and the amount of any item referred in section BOR(0) (life insurance respects (2.5) as of the close of the taskible warm with the amount computed on the old basis and the amount computed on the new basis.

Adjustment under section BISR(2)—Proposed of the recognishment of the recognishment of the recognishment of the recognishment of the recognishment of the recognishment of the recognishment of the recognishment of the recognishment of the recognishment of the compart of the compart of the compart of the recognishment of the respect of the compart of the recognishment of the respect of the compart of the respect of the compart of the respect of the compart of the respect of the compart of the respect of the proposed and indeed of the respect of the compart of the respect of the compart of the respect of the compart of the respect of the compart of the respect of the proposed and indeed of the respect of the proposed and indeed to convert the respect of the compart of the respect of the respect of the respect of the proposed on a periliminary term basis and indeed to confort the respect of t Definition.—The term 'policy and direct contract habiting requirements' means the sum of (1) the advisted life places and places (from places). The mean of the person plan eserces at the beginning and end in the baselow eyes (from the baselow eyes (from the baselow eyes (from the baselow eyes (from the baselow eyes (from the baselow eyes (from the baselow). The place of the baselow eyes (from the baselow) and end end place of the baselow eyes (from the baselow). The place of the baselow eyes (from Part V), must be and exist the place of the baselow eyes (from Part V), and (3) the unless paid (from Part V).

is neces

Part II—Assets (Section 805(b)(4)) Purpose.—This computation sary in order to determine the rates in Part III.

Definition — The term "assets" for this purpose means all assets of the company (including noradinitied assets) and includes all moneys but does not include real and personal property (other than morey) used by the company in carrying on an insurance trade or business.

Valuation—The amount attributable to real properly and to stories; a there har market value. The amount attributable to defen sassets the adjusted basis of such assets for purposes of determining gain as also not hot of such as on a set or other stoposition. This adjusted basis is determined under section [101] section [101] section [11].

nt.—If, dur is a change (either in

Section 806(a) adjustment, g the taxable year, there is life insurance reserves (

tracts for which reserves are computed under the preliminary term base, the reserves are increased by the sum of (1) serves are increased by the sum of (1) for the sum invariance, in some (1) for the sum invariance, in and (2) \$5 per \$1,000 of term insurance in off reserves contracts with a the time of reserves contracts which at the time of reserves counted to summe to \$2.5% of term invariance in \$5 pers, its \$2.0% of reserves under such contracts.

A life insurance company may elect. Inder section BIRGI, the approximate revaluation method for all its life insurance reservation method for all its life insurance reserves, and use accident and health reserves, and use nontanelable accident and health reserves. The nontanelable accident and health reserves. Relevance Ruining 60-61, 1960-106. Eds.

Column 7.—Adjustment under section 806(s)—II, during the stazable year, there is a change in life insurance respect statutulation for insurance in a change in life insurance in a count in computing such reserved to the labilities under contracts taken and in labilities under contracts taken and the means of such reserved the means of such reserved must be apprehently the adjustment is applied to reinsurance or not let renaficar of the labilities was the original insurance belief to reinsurance ceded by another cable to reinsurance ceded by another cable to reinsurance ceded by the stazoper (to another person, for the definition of the labilities will be such that the supplier of the labilities was the original insurance reserves." see section 801(b)

## Part V-Pension Plan 805(d))

These reserves must be adjusted under sections 806 and 818(c) as described in Part IV above ė

### Insurance Part VI—Adjusted Life In serves (Section 80S(c)(1))

This term constitutes the mean of the the instancer reserves, 6s defined in section 801(b), computed under Part IV (excluding presson glan reserves taken into account under Part IV), adjusted as set forth in Part IV), Schedule 8

(Section 1 Part VII-Interest Paid

1.—Enter all interest for the taxable year on indebtedness, except on indebt endess incurred or continued to purchase or carry obligations the interest on which is wholly exempt from tax

2.—Enter all amounts in the nature of interests, whether or not global and the tapoble year on marriance or amounts or ordersets (including contracts, supplementally thereto) which do not notice at the time of account life, health, or accident contingences.

3—Enter all amounts accrued for the stable yeer for discounts. In the nature of interest, whether or not guaranteed, on premiums or other consideration paid in advance on insurance or annuity contracts.

4—Enter all inferest for the steable year on several contragency responses unyear on several contragency responses under contrastic of ground for ground health and accident insurance or ground health and accident insurance or the provision of insurance on retired the interest for permitmin stabilization, or for a combination thereof.

#### C.—Taxable SCHEDULE

General.—The policyholders' share of nestrency hedd (including tax exempt interest, and dividends received) of any life insurance company and annot be included in taxable investment income.

1.—Enter percentage that represent and the percentage that represent and the percentage that a service and
the control to divide the percentage
(Schedule B) by the investment yield
(Schedule B) by the investment yield
(Schedule B) by the investment yield
of the policy and other contract lability
yield, the percent that investment
yield, the percentage is accessed that measure
yield, the percentage is a service of the percentag

2.—Enter the percentage that repre-sents the life insulance company is share of any item of investment yield. This per-centage is equal to the difference be tween 100% and the percentage on line I.

A.P.—Enterest column 1, the entert from the under Securities of a municipality are originally securities of a municipality are originally securities of a municipality are originally securities of a municipality are originally and a subsequently accounted by a burning securities of a subsequently accounted by a burning the meaning of section 1033 Wultiply, the amount on section in the nature of tax-exempt inner on originating the proceedings from the column 1 by the percentage from the column 2 transfer in the policyholder section 103 share of these terms which is not included in stabilic investment income. Enter in column 3 the difference observed in column 3 the amounts entered in column 2 the amounts entered in column 2 the amounts entered in column 3 the amounts entered in column 2 the amounts entered in column 3 the section 103 these tless of investment yellow.

#### Reductions

9 Interest wholly tax-exempt.—Enter the amount from line 4, column 3. This amount is the company's share of wholly have everyin dirests which, whe the poincy holders's share of such interests the column 20. It is not included in taxable myestment income.

(b) Dividends received on certain pre-forced stood of public Littles 60.200%, of the company's share (hine 50), colorm 3) of the amount received as dividends on the preferred stook of a public utility which is subject to income tax and which is allowed a deduction for dividends paid under section 24.7. See

(c) Dividends received from foreign corporations subject to the 85% deduc-tion.—Enter 85% of the company's stare (tine 80%, column 3) of dividends freceived from foreign corporations sub-ject to the 85%, deduction.

Also effect on this time 100% of the company's share of dividends received from wholly-owned foreign subsidiaries that are eligible for the 100% deduction conceden assection 245, for qualifications and illumitations on the amount of these deductions

(d) Total dividends received deduc. The recourt of the control of the control of the dividends received of deduction channel served 85%, of 1stable of the dividends received of the control of the contr

11. Small business deduction.—Enter 10% of the investment vited (Schedule A) but not to exceed \$25,000. Members 9 one \$55,000 immated to come \$55,000 immated, (Section 243) Members of a controlled corporate group are limited to one \$55,000 immated to one \$55,000 immated to one \$55,000 small structured to one \$55,000

#### and SCHEDULE E.—Gain a Loss From Operations

General.—The share of each item of investment yield (including tax exempt interest and dividends received) of any life insurance company set a side for policyhodders cannot be included in gain and loss from operations

1.—Enter the percentage which represents the share of any time of investment yield which is set asked for policyholders. This percentage is determined by dividing the required interest (Schodlie A), secont that if the amount of the required interest (Schodlie B, secont that it the amount of the required interest seconds the investment vield, then the share of any term set aside for policy indices must be 100%. See General instruction it.

2.—Enter the percentage which repre-sents the life insurance company's share of any tiem of investment yield. This per-centage is equal to the difference between 100% and the percentage on line 1.

A-6.—Enter on line 4, column 1, the securities of minest which is wholly executed as securities of a understituding as wholly executed as securities of a understituding as wholly executed by a pure factor of a securities of a subsequently accurred by a pure factor in the nature of tax exempt interest and in the nature of tax exempt interest within the maning of section 103). Buildiby the amount on each line in column 1, but her benchmark form line 1 and 1.0. The processent the product for each line in column 2. The processent the policyhedrar: Sharin and darfar from operating the ofference obtained by sub-tracting column 2 from column 1. The entring column 2 from column 1. The entring column 2 from column 1. The entring column 2 from column 1. The

9—Enter the gross amount of premuns and other consideration (including
strange) before controlled to the strange of the stra

10(a). Decrease in reserves.—Enter the excess of the sum of the retring described in section 810(c) as of the best gaming of the stable year develope sum of such items as an intercel of the late sum of such items as an intercel of the late sum of such items as an except of the late sum of such items as an expensively yield not included in the 7, column 2).

10(b). Decrease in section 811(b)(2) reserves.—Enter the amount (fromine 3. Crease for the tase has been the reserved from the reserved from policy been the reserved from policy been free free showing such vear. Inter a size one-tenth of any net decrease in reserves attributable only not be coretained as section 81(doi. II. Other amounts.—Enter the total amount of their income in included in computing investment yield and not computing investment yield and not that such items are includible in gross in the sale or exchange of capital assets and or exchange of a capital assets and or exchange of a capital assets and or exchange of a capital assets.

#### Deductions

13. Death benefits, etc.—Enter the amount of all clems and benefits accured (including matured endowments and amounts sinched on mounts sinched on mounts since and secretarity (whether or not ascertained) during the year or insusance. The moust, and supplementary incontacts and supplementary contracts. The structured of the shock of the shoc

14. Increase in reserves.—Enter the excess of the sum of the terms described in section 810(c) as of the close of the tax she year (routed by the close of the tax share of investment yeld not included in share of investment yeld not included in 20, over the sum of such items as of the beginning of the taxable year. Enter also one-terith of any net increase in reserves artibulable to the operation of section 810(c).

15. Assumption by another person of institute under insurence, eff., contracts—Enter the amount of the contracts—Enter the amount of the contract of the contr

17. Investment expendss.—Enter the ceres of through understand tubers as well must all merchant expenses vestment yield (Schedule Am and it has anount (I and) by which the sum of the deductions allowable (line 14, Schedule Gebrichons allowable (line 14, Schedule (Schedule A, time 8). Altach a schedule (Schedule A, time 8). Altach a schedule (Schedule A) but not to exceed \$55,000 Members of A but not to exceed \$55,000 Members of \$25,000 ministic on \$25,000 ministic of \$25,000 minist 16. Interest wholly tax exampt.—Enter the amount from line 4 column 3. This amount is the company's share of wholly hadders' share of such interest which like the policy-holders' share of such interest (from line 4 column 2), is not intelled in gain and loss from operations

Members of a controlled group are limited to a controlled group are limited to one \$25,000 small business of deduction. See section 1561(a) and amount of all other deductions, one manual of all other deductions, one of the deduction in the Stronger of the refused in lines 2 through 24, to all the refused in lines 2 through 24, to all morphisms in computing hasbie income except as a modified below.

(d) Amortizable band premiums.—No deduction is allowed under section 171 since a deduction for such premiums has already been taken into account in Schedule A.

allowed on the

(a) Interest.—No deduction is under section 163 for interest items described in section 810(c).

g loss deduction.—
r section 172 is not
u thereof an "operars allowed, See line (e) Net operating It The deduction under se allowed since in lieu th tions loss deduction" is

(b) Bad debts.—No deduction is allowed for an addition to respecte to the debts under section 156(c), but a deduction for specific bad debts is permitted to the event that the other provisions of that section are applicable.

(1) Dividends received —No deduction is allowed under sections 243, 241, or 24

21. Dividends received deduction.—(a) Dividends received from domestic corporations.—Einter 65% or the company specimes (b). Column 30 of the amount occertain preferred stocket public this occertain preferred stocket bulber to morne tax. Members of ceretain shillar to morne tax. Members of ceretain shillar to morne tax. Members of ceretain shillar to morne tax. Members of ceretain shillar quidents for the same group. Include the company's share of the 100% of the qualitying dividends received from ine 21.6 b. Dividends received on certain preferred stock of public unities.—Einer 60.208% of the company's share (line 6.208% of the company's share (line 6.208% of the company's share (line stocked on the preferred stock of a subject to income tax and which is allowed a deduction for which is allowed a deduction for section 247. See

Special rule for contributions of certain property.—If a chartable contribution of property is made, the contribution must be reduced by the sum of

(2)

of Section 246(b) Intention—In appropriate the SISS, Immethiation the rotal from operations is computed without from operations is computed without from participating contracts (line 24(c)); according to the size of the contract (line 24(c)); according to the insurance (line 24(b)); dividends to loss deduction (line 22(c)); and the dividends to loss deduction (line 22(c)); and the dividends to loss deduction (line 22(c)); and the dividends to loss deduction (line 22); and the dividends to line and the size of the operations loss deduction (line 22); and the dividends the size of the ceres. If For a member of an electing affiliated For a member of an electing affiliated for a member of an electing affiliated for a member of an electing affiliated for the election for 100% (as described by the election for 100% (as described by the election for 100%) (as described from the same gloop, since the dividends are not subject to the

Exception.—The 85% limitation does not apply to any year for which there is a loss from operations.

22. Operations loss deduction.—This deduction allowed under section 809(d) and determined under section 809(d) in substance, the same as the not operating loss deduction provided by section 172.

The "operations loss deduction" is the any dependent of sociary backs and carybacks to the tasable year (see 812.) Generally a net operating loss may be carded they to act of each good of each of they years tollowing they not of such loss and carned over to each of they years tollowing the year of such loss; or a ranvectable effection may be made whereby a net operation may be made whereby a net operation of social such loss. See section 812(b)13. If the company is new company and for the minition of a new company and for the minition of a new company for the loss year, that may be carried to each to the remaining tasable years is the access, if any, of the may the carried, the portion of the loss to the first tasable years to the each of which the loss of the first tasable years is the access, if any, of which the loss may be carried. See section 844 for special loss carried to each of the company that has changed its form of company that has changed its form of supprintation fosses, see section 1351. The term "offsett" (for my tasable year) missuance company that has changed its form of company that has changed its form of company that has changed its form of the lasable year to zero or the standard of sees of section 1351. The term "offsett" (for my tasable year) missuance company that has changed its form of company that has changed its form of the tasable year to zero.

The term "offsett" (for my tasable year) man amount equal to the increase in the company that has changed its form of the tasable year to zero.

The term "offsett" (for my tasable year) for man and the panded with the modifications in (a) in the years of global deductions in (a) and (b) below, over the amount quiling its and (b) below, over the amount quiling its and the section in the section and the section is the section of the standard with the modifications in (a) in the years of global missuance company that the section is not a man and the pectic of the section of the section of the section of the section of the standard of the secti

No operations (e)

(b). The addocters allowed by section 243 (duvidends received by comporations), section 244 (duvidents received by comporations), section 244 (duvidents received on services and section 245 (dividents received from certain foreign comportations) must be computed without regard to section 246 (b), se modified by section 809(d)(8) (B).

that would have resulted if the more were soft at 11 or more were the at 11 or more were the at 11 or more were the at 11 or more were the long term could be a pain about to 10 tool that the long term could have by an event or gamma than to a purpose of function unrelated to the basis for its everaption, and (2) contributions of any property to or for the use of certain private tourn of any property of the use of certain private tourn dateons. (Section 170(e)) For special rules regarding a contribution of invertion of invertion of a property (described in section [1221(1) or (2)), to an evering organization described in section [201(3).

Bargain sale to a charitable organi-duction is sheen for property sold to a feariable organization the adjusted basis for determining gain from the sale sa a amount which is not the sale ratio to the adjusted sales as the amount re-property

(c) Contributions—that is schedule shown and the amount paid it is contribution on and the amount paid it is contribution and the amount paid it is contributed and the method is properly contributed and the method used in determining its manket usel it is contribution carry over is included, show the amount and the amount and the application of a charitable common the application of a charitable common the regulations are section it 809—6(c) of the regulations.

In applying section 170, the 5% inmitted on total dedictions must be computed order section 809(e) 31. Section 809(e) 31. Section 809(e) 31. Section 809(e) 32. Section 809(e) 32. Section 809(e) 32. Section 809(e) 32. Section 809(e) 33. Secti

(c) Dividends received from foreign corporations and per a support of the 30% doubter state of the 30% doubter state of the 30% defection. 30 f duridend state to the 85% defection. Sub-lect to the 85% defection. Sub-lect to the 85% defection. Sub-lect to the 85% defection. Sub-lect to the 85% defection. Sub-lect state of dividends received from wholly-owned foreign subsidiaries that are eligible for the 30% deduction. See section 245 for qualifications and installections on the amount of these deductions. 1) the ordinary income, short term capital gain, and for certain contributions, 62½% of the long-term capital gain,

24.—The deduction for certain non-participating contracts acceded and each manufactor to sold for the certain each manufactor to pathopholders can be caused a participation of the amount, if any by which (a) the gain from opera of the carbon person and the computed with out regard to these deductions, exceeds than the carbon person of the taxable year. The immitation in the forage in the deduction for: first, dividends to the deduction for: first, dividends to the deduction for first, dividends to the deduction for first d

Interest SCHEDULE E-1.—Required (Section 809(a)(2))

Section Audio(LE)

The term "required interest" for eny stable year meast the sum of the products obtained by multiplying (A) each stand of interest reduned, or ssaumed by the tappayer, in calculating the reserves described in calculating the reserves means of the amount of such reserves computed at such rate at the beginning and end of the taxable year. See General instruction N.

Ine 24) (Section SCHEDULE E-2.—Part + Deduction (Schedule E, 1 809(f))

parts 11, III, and IV should be completed before making entres in this schedule. By completing this schedule. By completing this schedule. By completing this schedule. By completing this schedule. By completing before minimum section 809(1) and explained in connection with Schedule. I. line 24 automatically applies.

Part III—Dividends to Policyholders (Section 809(1)(3)).

The term "Joudends to policyholders" mada to policyholders ar mana to policyholder and sur far nada fashbullon suada to policyholder in nof teed in the contract but depends on the experience of the amount is nof teed in the contract but depends on the experience of the more and section of the manage prompts of the surface of the subjection of the surface of the subjection of the surface of the subjection of the surface of the surface of the subjection of the surface of the surface of the surface of the surface of the subjection of the surface of the surfa

This deduction is an amount equal to 25, of the prenumers for the taxable year attributable to accident and health in surance contracts (other than those to which Schedule E.2. Part IV applies) and group life insurance contracts. The term

"premiums" means the net amount of the premiums and other consideration taken into account in Schedule I. However, the deduction allowed for the tax able years and all preceding taxable years cannot exceed an amount equal to \$5% of the premiums for the taxable year attributable to the contracts.

## Part IV—Certain Nonparticipating tracts (Section 809(d)(5))

This deduction is an amount equal to 10% of the internease for the handle of in the second of the se

The premums retered to include only permums study the permums study of the permums which the best of the permums which is years or more, but one include that portion of the permums which is all cable for the permums which is a permum of which is a permum in a permum of which is a permum in a permum of which is a permum of which is a contract meets the date it was stoud or promets. The deter mination of whether is contract meets the date it was stoud or premed, whichever date it was stoud or prosed until you under section 8090(15); even thought under section 8090(15); even thought under section 8090(15); even thought under each of the section 4090(15); even thought under each of the section 4090 of the section 4090 of the date it was stoud for a persent of 15 years or more. However, it was of the date it was stoud for period and subbe condition when the period and subbe period will not quelity. However, it this period is the capital period of 15 years or more the policy while netwed for a determined to 15 years or more the policy while netwed for a device of 15 years or more the policy while netwed for a device of 15 years or more the policy while netwed for a device of 15 years or more the policy while netwed for a device of 15 years or more the policy while netwed for a device of 15 years or more the policy while netwed for a device of 15 years or more the policy while netwed for an device of 15 years or more the policy while netwed the 15 years or more the period of 15 years or more the period of 15 years or more the period of 15 years or more the period of 15 years or more period and steel the period while the period with the date if the period while the period with the date if the period with the date if the period while the period with the date if the period with the period with the date if the period with the period with the period with the period with the period with the period with the period with the period with the period with the period with the period with the period with the period with the period

# SCHEDULE F.—Shareholders' Surplus Account (Section 815(b))

General Instructions Section 815(b)(1) provides that each be considered in the stand foreign) must establish and mustine and properly (but of the balance temaning in this account as an interest and foreign) must establish and maintain a shareholder's buttles scrount as a foreign of January 1, 1997 must be increased by the net additions, thereto as incruded in the net additions, thereto as incruded in the net additions, thereto as incruded in the net abolish in the another of the net each of the and capital as in must be reduced by the tastilier morner (computed without the treated betweed deduction on the caved deduction on the section A2(b) is propriable, we in structions for Schedule E line 2(iii) that is reasted under section 2(iii) what is reasted under section 2(iii) what is reasted under section 3 as a mide that button for shareholders. May claim in button to shareholders must be incared.

Section BIS(c)(1) provides that every sect life natural company (both domestic and foteign) shall establish and mestic and foteign) shall establish and mestic and foteign) shall establish and ministin a policy-folders supplies as provided in section 815 count; at all balancy I, 1935 must be in except by the subtractions as provided in section 815 (c)(3) (line 4 of the schedule is line 9 mount reported in Schedule F. line 9 mount reported in Schedule F. line 9 mount reported in Schedule F. line 9 mount reported in Schedule F. line 9 mount reflected in line (4) has account reported on Schedule F. line 9 mount reflected on line 4(a) has account can be determined by a physic to the amount on line 4(a) a ratio flar is an outer that can be determined by a physic to the amount on line 4(a) a ratio flar so the amount on line 4(a) a ratio flar so the amount on line 4(a) a ratio flar so the amount on line 4(a) a ratio flar so the amount on line 4(a) and the language of which is 100% and the flar so the sum and on line 1 subpricable in a market only after the subtraction of the normal tax rate plus, if applicable is the amount of which is 100% and the form market only and (b). Section 815(d)(5) provides that if any mount added to the policy-loiders' surface the wide the company's taxable in come, then he loss will refuse 1 so the time the double for the policy-loiders' surface amount has the mount and the policy-loiders' surface amount has the mounts are subtracted under section 1 little for any amounts are subtracted under section 1 little be beginning of the current year, attach a schedule ration of the former has a street to preceding palance and current to be determined by the policy-loiders' surface.

## SCHEDULE J.—Compensation of Officers

Complete Schedule 1, columns 1
hough 6 for all officers Complete
Schedule 1, columne for your his ingress
and officers Complete and all all officers account allowance received as development of complete short received as defances of rempletes need to have been so count allowance means (1) amounts other than to completely on technology as defances of rempletes need to have been seen to completely for any officer for whom the completely of any officer for on behalf of an officer of any officer for whom the completely of any officer for whom the combined any officer for whom the combined any officer for whom the combined any officer for whom the combined and the form of the service of the control of the service of the control of the service of the control of the service of the s

# SCHEDULE K — Assets (Section 805(b)(4)) and Total Insurance Liabilities (Section 819(a))

information re to be used U.S. incorre mations curry ess within the Schedule K provides in negret to determine a figure in the comparation of the U th liability of foreign corporating on life insurance bus ness

United States (see section 819(e)). All instance companies required to file form
11201 should submit this schedule, even
nicough the determined figure has no
affect on the tax inability of domestic
companies and may not affect the tax
inability of certain foreign companies of
should complete column 4 of the schedule. Companies with general accounts only
about complete column 4 of the schedule
counts should induce separate leaders
counts should induce separate leaders
counts should induce separate (olumn
on for the text of the schedule
security complete of the secondary
of the text of the secondary
of the text of the schedule
security complete of the secondary
to the on the form 11201. General Instructions, that a schedule be attached.

#### Instructions Specific

The term "total insurance liabilities" meass the sum of the fuelt reserves (a section of the fuelt reserves (a section of the fuelt reserves (a section of the fuelt (b) (b) (b) and (b) of section (b) (b) (c) the extent of the tasked by the fuel of the tasked by the fuel of the tasked by the fuel of the fu

Tax Computation Instructions
General—Section 802(411) prouds
a normal tax and use the file in
puted at the rates provided in section 11.

I. Surfax esemption—In general correction of the controlled group are entitled to one 550, or on the file of the controlled group are entitled to one 550, or other section and the section of the controlled group are entitled to one 550, or other section of the controlled group are entitled to one 550, or other section of the controlled group will anter one half of the surfax exemption allocation on line 3 and the remaining one half on line 7 when an apportunities the single and on the controlled group will anter one half of the surfax surfax exemption allocation on line 3 and the remaining one half on line 7 and the competition of the such of have at a state of the correction of making the consent of making the consent of making the consent

In Work wages paid or incured in Work was a water of the following kindle follows in the work of the water of

"3 "Tax from recomputing a prior year (idensised before computing, are prior of employment, the WIN credit prevously taken on such employee may be subject to recepture. If so, you must credit prevously taken on the stalines and wages and or incurred for that are ployee, (See form 4894.). The tax from recomputing a prior year work incentive credit may not be offset when the computing a prior year work incentive credit may not be offset against the current years work incentive credit may not be offset in the careful may not be offset when computing a prior year work incentive credit may not be offset in the current years work incentive credit may not be offset in the current years work incentive credit may not be offset in the current years work incentive credit may not be offset in the current years work incentive credit may not be offset in the current years work incentive credit may not be offset in the current years work incentive credit may not be offset in the contract of

4. Investment credit —In most cases, the investment credit are is 10% for properly acquired and placed in service morphy acquired and placed in service morphy acquired and placed in service morphy acquired morphy in the corporation of the co

6. New Jobs Credit—In general, for a task he extend a stable to a month equal to 50 percent of the excess of the aggregate unemploy for each employee, paid during 1978 met insurance wages (unemployee) paid during 1978 met insurance wages paid during 1978 met insurance wages paid during 1977 met insurance wages paid during 1977 met insurance wages paid during 1977 certain vocational rehabilitation refersis during the calendar year 1978 See tom 5864 for definitions.

expense deduction for wages or salaries paid is equal to the appli Do not take an e that portion of the v or incurred which i

the Instructional 200 Jobs credit on In Instruction G c Form 5884 1 cable new job 5884, See in tions for Fo information.

Attach a schedule to Form 5884 or used the blank sade of Form 5884 or show how and where the reduction of the salary and wage delectronick) was nade. Show in this schedule the amount of the other was allowed be deduction(s) before the reduction and the net amount of the other was allowed in the reduction and the net amount schedule, and page number of Form 1120t for which a reduction and page is the state of the reduction of states if the reduction of states in the reduction of states and wages is test than the requirement on the states and wages is test than the requirement on the states and wages is test than the requirement on the states and wages is test than the states of the states and wages is test than the states of the states and wages is test than the states of the states and wages is test than the states of the states and wages is and the states and wages is the states and wages is an administration of the states and wages is the states and wages is the states and wages is the states and wages is the states and wages is an administration of the states and wages is the states and wages is an administration of the states and wages is the states and wages is an administration of the states and wages is an administration of the states and wages is an administration of the states and wages is an administration of the states and wages is an administration of the states and wages is an administration of the states and wages is an administration of the states and wag

7. Foreign corporations—A foreign corporation farrying on an insulance tomoration and insulance some parameter and insulance some parameter to the parameter and insulance and the conduct of a free or business within the Lis. See section 842. Income from sources without not 18. Income from sources without not saftbuleable build. Substitute 15 services is treated as effectively connected within the Lis. For further definition of 843, within the Lis. For further definition of 844 (c), that is the Lis. See section 845. Any other U.S. source income received by a strong composition of effectively composition of effectively business, within the U.S. is tased at a business, within the U.S. is tased at a Self-off of the Composition of the Composition of the com

where the surplus of a loreign their survivere the surplus of a loreign than or Soldiest ment is required under section 819. When the mentural surplus adolps when the mentural surplus adolps when the mentural surplus adolps when the section 819 when the section 819 is provided in section 819 (a)(3). Afterin a statement showing the computation of reduction of section 819 migrated by section 810 into 170 page. William that them, and the mentural to the section of the Minimum that them.—The fill of \$11,000 or the regular in come taxes for the year.

The tax proference thems are accelerated depreciation on real property come taxes for the year.

The tax proference thems are accelerated depreciation on real property amontzation of resulted dolliton control facilities, ratioad folling stock, on the job facilities, ratioad folling stock, on the job facilities, reserve for losses on bad details of hand.

Attach Form 4526 It the preference in the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the interaction of the credit of the interaction of interaction of the interaction of i

110-0-703

SCHEDULE D (Form 1120L)

### Sales or Exchanges of Property U.S. Life Insurance Company

1978

Employer identification number Long-term capital gains and losses—Assets held more than one year (Use columns a through g except that columns a through k must be used for gains on assets whose F M V on 12/31/58 exceeded the adjusted basis on that date ) g Gain or loss (d plus e less fi 4. Gain fexcess of column glover column t. but not fess than zero) b. Gain 14 Enter the smaller of time 2 or line 13, but not tess than zero
15 50% of the excess, if any, of line 13 over line 12.
16 Amount subtracted from policyholders' surplus account (form 1120L, page 1. line 3).
17 Total of lines 14, 15, and 16.
18 Enter line 17 or \$25,000, Anchever is lesser. (Component members of a controlled group, see instructions).
19 Line 17 less line 18.
20 Enter line 19 or \$25,000, Anchever is lesser. (Component members of a controlled group, see instructions).
21 Line 19 less line 20.
22 20% of line 18.
23 20% of line 18.
24 89% of line 21.
25 40% of line 21.
26 Alternative and on form 1120L, page 1, line 13 and 26 Alternative and on form 1120L, page 1, line 13 and 48% of line 21. 30% of line 11. Alternative fax—Add lines 22, 23, 24, and 25. If applicable, enter here and on Form 1120L, page 1, line 13 and waller "Aft" in the margin to the right of the entry. 10 Her short term capital gain (tine 8, column b) reduced by any net long term capital loss (tine 9, column a) (Enter here and on Form 1120L, Schedule A. Line 6). Net long term capital gain (line 9, column b) reduced by any net short term capital loss (line 8, column a) (Enter there and on form 1120L, Schedule C, line 7 and on Form 1120L, Schedule E, line 6). b Date and C Date soil d Gross Sales e Depreciation ( Cost or other case) and day, principles, increase allowables allowables a Loss Part Capital Assets—Short-term capital gains and losses—Assets held one year or less Excess of column hover 7 Net long term capital gain or (loss) (total of lines 5 and 6). Enter here and on line 9 12 (a) Taxable investment income (Form 1120L, page 1, line 1(a))
(b) Less line 11 above Total of column g (where columns in through is are not required 13 (a) Gan from operations (Form 1120L, puge 1, line 1(b))
(b) Less line 11 above 4. Adjusted basis as of 17 31/58 PERMIT Summary of Capital Gains and Losses 2 Unused capital loss carryover (attach computation) 8 Net short term capital gain or (loss) from line 3 9 Net long term capital gain or (loss) from line 7 PRINTER Alternative Tax Computation Find of property (if necessary attach description) 3 Net short term capital gain or h. F M V as of 12731/58 Total of column k

| a kind of property   | ted in column j,   | Part V and c  | c. Date sold   | d Gross sales  | e. Depreciation                                | rnstructions for F  | vestment assets reported in column j, Part V and column q, Part VI. For investment assets, see instructions for Part I.)  * Yind of namery of meessary    D Date ac   C Date sold   d Gross sales   C Department of meessary   C Date of Date |
|--|--|---|--|--|--|---|---|
| affach des inglien)  | option)  |   |  | ofseir   | allowable)                                     | 5:55  | d plus e less n   |
| 28 Total of column g swhere  | twhere columns   | columns h through k   | are not required)  | (peri  |  |   |   |
| h. F.M.V. as of 12/31/58   | -  | Adiusted basis as   | ct 12/31/58  | J. Excess of column  | Lecess of column h over column 1 of any        | h Gain cexcess of<br>column i, but not  | s of column g over<br>not less than zero)   |
| 29 Total of column k 30 (a) Total of Innes 28 and 29 (b) Les settoris 128 and 129 or (gain related to meetiment asset. Enter (c) Total net ordinary gain or (loss) fines here and module in footal of line 11  | 28 and 29 .<br>15 and 1250 etc ga  | uns related form  | vestment assets  | gamy related to investment assets. Enter here and on Schedule A. Line 7. Schedule F. Line 7.                         | chedule A. Ime 7                               |   |   |
| Settion 1245 (Report gain from disposition of Deprectable Property Section 1245 (Report gain from disposition of other depreciable for part is   | om Disposition   | n of Deprec   | ther deprecia  | and  | in Part VI. Fo                                 | Gain from Disposition of Depreciable Property and Certain Real Property Held More Than One Year<br>45 (Report gain from disposition of other deprecable real property in Part VI. For Investment assets, see instructio | Certain Real Property Held More Than One Year—property in Part VI. For investment assets, see Instructions  |
| Ξ  | Kind of property necessary_strach description)   | (00)  | b Date acquired<br>(mo day yr.)  | cquired c Date sold  | -  | Gross sales price<br>tess expense of sale   | e Cost or other basis   |
| 31   |  |   |  |  |  |   |   |
| f. Total depreciation<br>allowed (or allowable)  | 8 Adjusted basis<br>(e less f)   | £   | Total garn<br>(d.less g.)  | I. Depreciation allowed (or slowable after ap placable date (see instructions)                                       | 1 1  | Ordinary gain<br>(lesser of h or u  | k Other gain<br>in less g   |
|  |  |   |  |  |  |   |   |
| 32 total bothary some time there and on time 37, and identify as gain from the 32 and identify as gain from the 37 and identify as gain from the 37 and identify as gain from the 37 and identify as gain from the 37 and identify as gain from the 37 and identify as gain from the 37 and identify as gain from the 37 and 50 and identified the 37 and identify and 12 and identified the 37 and identify a second the 37 and identify as a second the 37 and identify as a second the 37 and identify as a second the 37 and identify as a second the 37 and identify as a second the 37 and identify as a second the 37 and identify as a second the 37 and identify as a second the 37 and identify as a second the 37 and identified the 37 and | n Enter nete and on line 27, and 1. Enter here and on line 37., and or theft, see instructions 1 from Disposition of 1 fess, see instructions for oil less, see instructions for oil | the and on the 27, and transfer as gas see instructions.  Disposition of Depreciable materials or column 1, and | and identify as gain for a part of the par | Part V<br>sperty<br>stment   | (If this amount in Held More assets, see insti | (If this amount includes any gain Held More Than One Year- assets, see instructions for Part I)   | Year—Section 1250   |
| 3  | perty<br>description?  | b Date acquired   |  | yr 1 less esp  | ales price                                     | Cost or other basis   | # Total depreciation<br>allowed (or allowable)  |
| 48   |  |   |  |  |  |   |   |
| £ Adjusted basis<br>le less fy   | h Total gan<br>od less g)  | r Enter o   | inter additional<br>tion after 12/31/75  | 1 Applicable percentage of con Programme of con Programme (see instructions)   | - 1  | t Enter eccess if any of eccess, on each or or collists from eccess, and coll through p and enter amounts from collin coll of   | Enter additional degree atom effect 12/31/69 and before 17/1/76   |
|  |  |   |  |  |  |   |   |
| m Applicable percentage<br>times the smaller of col  | n Enter ercess If any of col k over col 1 (18 no ercess omit cols o and p and enter amount from col m in col q ?   |   | d Enter additions'<br>depreciation after 12/31/63<br>and before 171/70   | p Applicable percentage<br>furnes the smaller of col in<br>or col of usee instructions)<br>and enter result in col q | •  | Ord nary gain isum of<br>cols 1, m, and pi  | r Other gain<br>(tofum h less<br>column g)  |
|  |  |   |  |  |  | :   | ļ <u>.</u>  |
|  |  |   |  | _  |  |   |   |

PARIVII Sale or Exchange of Property Used in Trade or Business and Involuntary Conversions—Section 1233

b Date ac. c. Date sold d. Gross sales quired Imo. (mo day price less day yr.) yr.) expense of sale

Kind of property (if necessary attach description)

37

38 Total (Higain, enter on line 4 of loss enter on line 27 Identify as gain or (loss) from Part VII

g Garnor loss (d plus e less f)

Every sale or exchange of property must be reported in detail evon though no gain or loss results (References are to the

In general, all or part of the gain on a dis-sportion of propostry may be exquented to be re-ported as continuy income under the processors of particulars, 1245, 1250 (see first y and y).

Example: 1245, 1250 (see first y and y).

Resident of the second of the processor of the particular of the processor of the continuent of expending on the original particular of the processor of the original processor of the processor of the processor of the property. Reter of the property Between Certain Related of Languistics of the processor of the proce

(2) Oil and gas poperty—Refer to section 1254.
(2) Insulator of gan's on disposition of oil and gas property
(3) Insulator conversion.

(4) It gaves from includintry conversion.

(5) It gaves from includintry conversion anising to this conversion anising to the conversion anising to this conversion anising to this conversion anising to this conversion anising to the disposition of the less section 1231 and page of the property with the disposition of the section of the section of the section of the gan's the gan's and losses on dispositions of their section 1231 be properly with the disposition of their section 1231 begins and losses and people of their gards and condeavage and property which is also section 1245 or 1250 property which is also section 1245 or 1250 property and first decision of property which is also section 1245 or 1250 property and first decision of property which is also section 1245 or 1250 property and first decision of property and this decision of property and the decision of the manner from map and first decision of the property and the decision of the section of the section of the first of the side section of the first of the side section of the first of the side section of the first of the side section of the first of the side section of the decision of the first of the side section of the first of the side section of the first of the side section of the si

(4) Options to buy or self—For rules pertaining to the treatment of gain or loss in the case of a purchaser or that of a gratior of an option in the case of stock securities, or commodities, see see thon 1234

property be be subject to e of depreciable faspayers may b section 1239 (5) Gain from sale of tween restain related to ordinary income. See s

#### PART

(a) Grin entroporty Med or December 11, 1958. "Section 1870(14), in effect, interfer emonated of an interfer emonated of an interfer emonated of an interfer emonated of an interfer emonated or the assignment on the sale or other disposition of certain properties of the management of the sale of their disposition of store property as an amount to wind the pain of certain of the same of the sale of their disposition of store or other or section 1817(bill) exceeds the offer-registrate between the pain of certain or section 1817(bill) exceeds the offer-registrate between the sale of their presentation of the paint of the order of the sale of their their interfer company as he are market value of the property as the invariance on the particular of the property of the farm market value of the property of the farm market value of the property of the farm market value of the property of the farm market of the order disposition of the property of the farm of 13 the harpset has been a lite insurance of the property of the sale of their disposition of the property of the sale of their disposition of the property of the sale of their disposition of the property of the sale of their disposition of the property of the sale o the property disposed of in column (a). Enter the offect of experience necessary with a column (b) and order the offective bed of exception necessary (b) and order the offective based of the case of column (c) See section (331). There are no column (c) See section (331) and order the offective based of investment assets ore as transfer as gains or to thing the column to sale or exchange of investment assets or example and a section (331). The column is sale or exchange of column seale or except of investment assets or example and a section (331) and order the column of

(1) Roperty held on December 31, 1958, and december 31, 1958, and december 31, 1958—In determining loss for such property (described in (a) and (b), above) the basis is cost adjusted as provided by see from 1016.

(1) Direct property acquired after December (1) 1958 — Where property, their hand roperty control of their hand roperty for their hand roperty for their hand roperty for their hand roperty as a poor under their section (1) to Where property was acquired by bequest, gift, involunity conversion, 1033 and 1091, respectively. (6) If a character control of the sale of property to a allowed by reason of the sale of property to a determining point from the sale of property to a determining point from the sale of property to a determining point from the sale of property to a mobility of the sale of property to a mobility of the property of the business for the property of the business of the property of the business of the property of the business of the property of the business of the business of the property of the business of the property of the business

Capital losses --Capital losses are allower only other electric or capital losses are allower loss may be carried hote. 3 years and forward 5 as a short ferm capital loss. However, the sament allowable as a capital loss previews, the subject to the finitudency of section 12.2(34):1

Alternative the "Let the end four term capital pan exercises the net short term capital tosts then provided the committees and sudant inches and strainly and the train is less than the moral to and uttain of the tau is less than the moral to and uttain of the tau is less than the moral to and uttain of the tau is less than the moral to and uttain of the tau is less than the sometime to its the same of (1) a partial the stable income determined by treducing on the trainle income determined by treducing on the trainle income determined by treducing the stable income determined by treducing the receipt of the trainle income determined the receipt of the moral page treatment capital size, and (2) 20% of such excess of term capital loss of such excess. Under the provisions of section 6411, a quick artificial of the factor o

Deducing gains, and losses, if the innesting a series are missing and losses, if the innesting error western desires and detected perform innesting a series of their and detected by their and detected by their and detected by their and detected by their and detected by their and detected by their and detected by their and detected by their and detected by their and their an PART IV Windless section — Except the banks, 4 or 18 or

Short sales of capital essets —See section 1923 for jules relating to certain short sales of size or other securities and transactions in commodify futures.

Gain from disposition of depreciable property and certain respiratory to property fail more than one year. (Section 1245).—(Report any gain from property held not more than one year in Part IV for investment assets, see instructions for Part II).

dimedically interpreted 19th property (as dimedically interpreted 19th property (as dimedically interpreted 19th property (as dimedically interpreted 19th property of a section 1231, the balance of the gas, if any, is action 1231, the balance of the gas, if any, is to be combined to per 19th property, with pains and foreasts from section 1231 property, with pains and foreasts from section 1231 property. It also be combined to per 19th property of the dependent of the period 19th property 19th property

#### 5

Gain from disposition of depreciable real property held more than one year. (Section 1250)—(Report any gain from such property held not amore than one year in Part IV. For investment assets, see instructions in Part I.)

in general ways section 129 poporty (a defined beautiful at dispersion) with the restriction the additional propercition will be therefor as orderary income Except for certain involution to conveying referred to in section 1231, the ball ance of gen, if any is to be combined in Part Will with gains and losses from section 1231 property.

Section 120 property is depretable real product of the Table Section 1245 property is depretable to produce the Table Section 1245 product of

Columns 1, to and a deficient despectation— for the case of section 12-to property heat 1 and according to the case of section 12-to property heat a amount of deprecation telement in such case and columns in those peak of each case the tesses of the amount of peak (column b) own by

f year, addi of artual de 1963, over same period

using the straight line method. Enter in column the additional after December 31, 1975, in column the additional December 31, 1975, in column the additional speciation for December 31, 1975, and not of 1975, and not of 1975, and not of 1975, and not of 1975, and not of 1975, and not of 1975, and not of 1975, and not of 1975, and additional december 31, 1975, and additional dependent of the additional dependent of the additional dependent of 1975, and belief the production expenditures, see section 1290 (1941).

applicable percentage....Enter **-** § Column 100% of c follows

(a) For section 1250 property on which a more 2584 ft between 1250 property on which a more 2584 ft between upon section (2515) for the control of assisted by direct loan of the abbit former of or assisted by direct loan of the abbit laws with expect to which the owner is subject loan, and the control is subject to the restrictions in section 1209(b) (158), the applicable percentage is —100% minut 1% for applicable percentage is —100% minut 1% for full morthis.

to the months which, on the average, were held for occupancy by farmines or not a water held for occupancy by farmines or not a water held for occupancy by farmines or not a second as eight for occupancy by farmines or subsidies and of the occupancy by and the occupancy by a subsidies of the occupancy by a subsidies of the occupancy harmonics, by far each full month by the occupancy harmonics, by far each full month by the occupancy on adult a broad over 100 full months, and the occupancy occupancy on adult a broad over 100 full months, and the occupancy occupancy occupancy was held over 100 full months, and the property was held over 100 full months, and the property was held over 100 full months, and the property was held over 100 full months, and the property was held over 100 full months and the property was bridded in section 167(b). The applicable percentage is 100% minute 15(b) for each full month over 100 full months effect in each of the property was placed in severice. In the case of a building for a portion of a full of the occupancy of the occupancy of the occupancy of the occupancy of the occupancy of the occupancy of the occupancy of the occupancy of the occupancy of the occupancy oc

Column in applicable percentage—Enter 100% of column in except as 1000 %.

(a) For section 1250 property disposed of under a written contact that was, on July 24, under a written contact that was, on July 24, owner, the applicable processing is 100% on that a special or forcer as 100% in the applicable processing is 100% in the applicable processing is 100% in the applicable processing is 200%.

with the section 1350 property on which a children of the section 1350 property or other as the section of the

a training the state of the sta (c) For residential rental property (as di-trivier) in section bio (biglicity) other than this covered by (a) and (b) above, the applicably percentage is 100% minus 1% for each to month this property was that over 100 th months.

O property for which a for rehabilitation ox a unifer section 167(k). (d) for section 1250 depreciation deduction principlins was allowed

the applicable percentage is 100% minus 1% constitution onch over 100 off months after the date the property was placed in service. Hens; (e), (b), and (c) shall not apply with respect to the additional depreciation described in section 1250(b)(4).

Column p, applicable percentage —The applicable percentage is 100% minus 1 percentage point for each full month the property was held after the date it was held over 20 full months. ₹

Suit or externing of property would in tide of basels or externor and property would in tide of next the state of externor 231 processes, special features and 10 posts on the sale or externing of "posts on the sale or externage of "posts on the sale or externage of "posts posts yield of the sale of externage of "posts posts yield of "posts yield or however," and the state of externation to special of the sale of externation of the sale assets held more than one year. When sale of the sale assets held more than one year of content of the state gains and losses to add whow much of the sale gain with other gains and losses to a set as not state of the sale and the sale and the sale and the sale and the sale and the sale and the sale and the sale of the sale and the

Monoming that the service freezed in Part VIII in Monoming that on the preference freeze. If the first control is not a perference freeze, with the control is not a perference freeze, and the control is not a controlled group under section. Mambers of a controlled group under section. Mambers of a controlled group under section than the controlled group under section in the controlled group under section that the controlled group under section and the controlled group under section that the group of the group under the part of the controlled group will enter to a controlled group will enter a controlled group will enter a controlled group will enter the group will enter the group will enter the group must fairly to list a controlled group must fairly to list a controlled group must fairly to list a controlled group must fairly the study a controlled group must fairly the study a controlled group must fairly the substance evering their importance to that mentions, as well as their integrations of the surface evering from importance to that mentions, as well as the integration of the surface evering their importance to that mentions and integrations.

| 1    | Selection 822 Latable investment income or (Loss)—Section 822  | 2. Amortization of                           | 3. Total                                |
|------|--|--|---|
| _    | 1 Interest on:   | Ť  | (Column 1 tees column 2                 |
| 3    | (a) Wholly exempt obligations (attach schedule)  |  |   |
| MC   | (b) U.S. obligations   |  |   |
| JON  | (c) Loans, notes, mortgages, bank deposits, bonds, debentures, etc   |  |   |
| 11   | (d) Totals   |  |   |
| LN:  | 2 Olvidends (Schedule E, Part I)   | • • • • • • •                                |   |
| JW.  | 3 Gross rents (attach schedule)  |  |   |
| LS3  | 4 Gross royalties (attach schedule)  |  |   |
| ۸Ν   | S Gross income from trade or business other than insurance business and from Fo  | rm 4797. (Include                            |   |
| ıs   | sections 1245 and 1250 etc. gains with respect to investment essets only.).  |  | *************************************** |
| so   |  |  |   |
| B    | 7 Total (add lines 1 through 6)  |  |   |
| )    |  |  |   |
| _    |  |  |   |
|      | 10 Interest wholly exempt from tax (line 1(a), column 3)   |  |   |
| _    | 11 Investment expenses (attach schedule)   |  |   |
| _    | 12 Taxes   |  |   |
| _    | 13 Real extranses  |  |   |
| S    | Company of the compan |  |   |
| NO   |  |  |   |
| )II: | Depletion (affact schedule)  |  |   |
| วกเ  | 16 Trade or business deductions as provided in section 822(c)(8) (attach schedule).  | :  |   |
| 03   | 17 Interest paid or accrued  |  |   |
| a    | 18 Other capital losses (Schedule A-3) , , , ,   | :  |   |
| _    | 19 Total deductions (add lines 10 through 18)  |  |   |
|      | 20 Line 9 less line 19 ,   |  | *************************************** |
|      | deduction (Schedule E, Part II, line 6-see instructions for 85%  | limitation)                                  |   |
| -    | 22 Taxable investment income or (loss)   |  |   |
| i    | (Schedule need not be filled in if no deduction is claimed for any general expenses  | that are allocated to inves                  | to investment income.)                  |
|      |  | 1. Beginning of 2<br>taxable year            | 2. End of taxable year                  |
| -    | Real estate,   |  |   |
|      |  |  |   |
|      | Collateral loans   |  |   |
| 4    | Policy loans, including premium notes  |  |   |
| S    |  | ***************************************      |   |
|      |  |  |   |
|      |  |  |   |
| ٠ α  | Rank denosite bearing interest   |  |   |
|      |  | 44 1141                                      |   |
| ַר   | Other interest bearing assets (attach schedule)  |  |   |
|      | Totals of lines I through 9  |  |   |
|      |  |  |   |
| 12   | Mean of the invested essets for the taxable year (one-half of line 11)   | <u> </u>                                     |   |
| 13   |  | <u> </u>                                     |   |
| 14   | Income base (Schedule A, line 9, less the sum of lines 12 through 18, Schedule A) .  |  |   |
| 15   | 33% of line 12   |  |   |
|      | Line 14 less line 15 (but not les:   |  |   |
| 17   |  |  |   |
| 18   | Limit on deduction for investment expenses (line 13 plus line 17)  |  |   |
| Š    | Schedule X.2. Alternative Tax for Certain Small Companies—Section 821(c)   | (၁)  |   |
| -    | 1 Taxable investment income (Schedule A, line 22)  | Schedule A, line 7                           |   |
| N    | Normal tax—the lesser of (a) or (b): (b)   | Premiums (see instructions)                  |   |
| _    | (e) 20% of the first \$25,000 on line 1, PLUS )  | Total of (8) plus (b) (if \$150,000 or less, |   |
|      | by which line 1 exceeds  | enter zero. If \$250,000 or more, enter      |   |
| _    | amount by which line 1 exceeds   |  | 150 000 00                              |
|      |  | <u> </u>                                     | 100,000                                 |
| )    |  | (c) over (d) · · ·                           |   |
| -!   |  | Amount on line 4 multiplied by line          |   |
| •    |  | -  |   |

(d) Total (sum of cale, (a), (b), and (c))

Yes

Pbga 4



Department of the Treasury Internal Revenue Service

# Instructions for Form 1120M

### S. Mutual Insurance Company ncome Tax Return

(References are to the Internal Revenue Code.)

### General Instructions

Every domestic mutual insurance company (except a life insurance company subject to tax under section 802 and under than a fine, flood, or marine insurance company subject to tax under section 813 had every foreign corporation carrying on an insurance business that the total section 821 would quality as emutual insurance company subject to mutual insurance company subject to mutual insurance company subject to 1120M. must file Form 1120M. Who

Exceptions.—(a) Certain mutual insurance companies exempt under section 501(c)(15). (See Form 990.)

disposes of its insurance business and teserance or otherwise ceases to be en-titled to be taxed under section 821, but confinues its corporate existence for the purpose of winding up and liquidating its sirfairs, (See Form 1120) (b) A mutual Insurance company subject to tax under section 821, which

Ë

Information returns and forms W-3.—Em 1. Forms W-2 and be required. that may 6

ployee's wage and tax statement; and transmittal of income and tax state-

2. Form W-2P.—Statement for re-ciplents of annuities, pensions or re-tired pay and periodic payments from retirement plans.

3. Forms 1087–DIV, INT, MED, MISC, and ODE—Monthness' information returns for reporting dividends, increst, medical and health care payments, miscellaneous income, and original issue discount that were recipied as a nominee on behalf of another person.

Rounding off to whole-dollar

summary 4. Form 1096.—Annual summary and transmittal of U.S. information returns.

Form 5452.—Corporate report of mation returns regarding dissolution or liquidation, and distributions in liquidation. Forms 966 and 1099L.—Infornontexable dividends.

Forms 1099—DIV, INT, MED, OID, PATR, and R.—Information

(ethrus) Revinue Service Center Helbrille, NY 00501

New Joney, New York City and caunties of Nearso, Rockland, Saffells, and Westchester

Use this address Þ

Where to file.— If the ceparation's principal business, office, or agreed is lecented in

wi

interest income, medical and health care payments, orginal issue discount, petronage dividends, and total distributions from profit sharing and retirement returns for reporting cartain dividends, interest income, medical and health care payments, miscellaneous income

8. Form 5713.—International boy-cott report for persons having opera-tions in or related to "boycotting" countries. In addition, persons who par-topate in or cooperate with an inter-national boycott, may have to complete Schedule Ao Schedule Band Schedule C of Form 5713 to compute their loss of Form 5713 to compute their loss or the following items: the foreign tax creat, the deferral or earnings of a con-trolled foreign corporation, and DISC benefits.

C. Period covered.—This return is for calendar year 1978. (Section 843.) If the corporation ceases to exist, write "FINAL RETURN" et the top of the

File Form 7004 to request en eutomatic 3-month extension of time to file Form 1120M.

D. Accounting methods.—Taxable income must be computed using the method of accounting regularly used in keeping the corporation's books and records. In all cases, the method adopted must clearly reflect taxable income. (See section 446.)

the method of accounting used to re-port income in prior yeasts (for income as a whole or for any material item) may not be changed without first ob-taining consent on Form 315. Applica-tion for Change in Accounting Method.

Unless the law specifically

and astimpted income tax payments must be deposited at an authorized financial institution or Federal Reserve Bank or Branch (FRB), with a Federal Tax Deposit form preinscribed with a Tax Class Number 503, in accordance made in a form of payment that the re-ceving FRB considers to be an immedi-ate credit item. Additional information can be obtained from an authorized de-pository or FRB. Each deposit must be accompanied by a Federal Tax Deposit Form preinscribed with a Tax Class Number 503. Do not remit directly to with instructions appearing on the reverse of that form. Deposits made at an FRB must be made with the FRB servicing the geographic area where a tax-payer is located. The deposit must be All corporation income tax payment: payer is amounts.—Money items may be shown as whole-dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents intrugin 99 cents to the next higher dollar.

| New York (all other<br>counties), Centerticut,<br>Maine, Massachusetts, New<br>Hempshire, Rhode Ielend,<br>Vermont    | Internal Revenus Sarvice<br>Centur<br>Andorer, MA 05501      |
|---|--|
| Alabama, Norida, Georgia,<br>Ministrippi, South Ceroling  | Internal Revenue Service<br>Center<br>Atlanta, GA 31101      |
| Michigan, Ohio  | Internal Revenue Service<br>Center<br>Clacinnati, DN 45999   |
| Arhansta, Kanssa,<br>Leuisiana, New Mastee,<br>Ohiehoma, Texas  | Internal Revenue Service<br>Center<br>Austin, TX 73301       |
| Alaska, Artzone, Coloredo,<br>Idahe, Minnesota, Montana,<br>Mahraka, Menda, North<br>Datota, Oragon, South<br>Myoning | laternal Revenue Service<br>Center<br>Ogden, UT 64201        |
| Illinosa, lowa, Missouri,<br>Nisconain  | Internal Revenus Service<br>Center<br>Xenses City, MO 64999  |
| Celifornia, Ramali  | Internal Revenue Service<br>Center<br>Fresno, CA 93888       |
| Indiana, Kantucky, North<br>Carolina, Tennessee.<br>Virginia, West Virginia   | Internal Revenue Service<br>Center<br>Memphis, TN 37501      |
| Delevere, District of<br>Columbie, Maryland,<br>Pennsylvenie  | Internal Revenue Service<br>Center<br>Philadelphie, PA 19255 |

Foreign corporations carrying on an insurance business within the U.S. must file their returns with the Internal Revenue Service Center, Philadelphia, PA Foreign (

group of corporations located in several Service Center regions may be filed with the Service Center for the area in which the principal office of the managing cor-poration that keeps all the books and records is located. The separate income tax returns of

F. When to file.—The return must be filed on or before March 15, 1979.

rue rorm 7005 to request an addi-tional extension after obtaining an automatic 3-month extension by filing Form 7004.

G. Depositary method of tex pay-ment.—The belance of tax due (line 21) must be paid in full when the return is flied or in two installments, 50% on or before March 15, 1979 and 50% on or before June 15, 1979

Internal Revenue. Records of deposits will be sent to Internal Revenue for crediting to the corporation's account.

Similar copies for the preceding year must also be furnished. If not already filed for such year.

J. Signature.—The return must be signed and oaste by president, vice president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as as officer) authorized to sign. A receiver, trustee, or assignee must sign and date any return required to be hied on behalf of a corporation. The timeliness of deposits will be determined by the date received by the financial institution or FRB. If a tax payment is made by mail, a deposit received after the due date will be considered timely if the taxpayer establishes that it was mailed on or before the second day before the prescribed dud date as provided by action 7502.

Tax deposits made at FRBs which are ments, will nevertheless be processed by the receiving FRB rather than returned to the taxpayer. Furthermore, such tax payments received by an FRB will be appreciated by an

dated as paid based upon the date when the proceeds of the accompanying pay-ment instrument are collected by the FRB, and if made by mail section 7502 will not apply.

If the preparer is self employed (i.e., is not employed by any person or buss-ness entity to prepare the return), he or she should check the "SE" box.

make estimated tax payments if it can expect its estimated tax (income tax less credits) to be \$40 or more. Form 1120-W may be used as worksheet to compute estimated tax.

Estimated tax. -- A corporation must

Whates to Compuse accommendate the first person and the form 466 for a "quick refund" if the overpayment is (1) at feast 10% of your expected income tax liability AND (2) at least \$500. This application must be made within 2½ months after the end of the taxable year and before Form 11 20M is filed.

-Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable);

Stock awnership in fareign cor-

-Give a copy of Form 1120M to the

she may be liable. The publication also contains the regulation citations which govern their work. Taf return preparers should be familiar with their responsibilities. This publication is available at Publication 1054 is a guide listing some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication also bilities. This IRS offices. porations.—See section 551(c) and attach the required statement if there was an ownership of 5% or more in walle of the outstanding stock of a foreign personal holding company.

Carporation or is a 10% or more standardier of a controlled of the programment of the allow of the standardier of a controlled foreign corporation or is a 10% or more standardier of a controlled foreign for the programment of the present of the forms 2592 and 3646.

K. Attachments.—If more space is needed on forms or scholules, stach separate sheets and use the same arrangement as the printed forms, but show the totals on the printed forms. Be sure to put the taxappers name and number identification

companies adopted by the National As-sociation of Insurance Commissioners for the year 1978, as filed with the In-surance Department of the State or Dis-trict of Columbia, logether with copies of Schedule A (real estate) and Sched-ule D (bonds and stocks) must accom-

1. Annual statement.—A copy of the annual statement for mutual insurance

If you use miniature statements, they may be filed instead of the larger statements.

If your corporate officer filled in Form 1120M, the speec under the signalure of officer should remain blank. If some one prepares form 1120M and does not change the corporation, that person there who prepare form 1120M should not sign. For example, a regular, full time employee of the corporation such as clerk, secretary, etc., does not have so sign. Chins list is not all inclusive.) Generally, anyone who is paid to prepare form 1120M must sign the return and fill in the other blanks in the Pold Preparer's Information area of the year of the corporation. Corporations meding such deposit forms may obtain them from the Internal Revenue Service Contex where they will fill their returns. The application should include the corporation's name, identification number, address, and the texable year to which the deposits relate.

Federal Tax Deposit Forms prein-scribed with a Tax Class Number 503 with be mailed to corporations on a cy-clical basis depending on the taxable year of the corporation. Corporations

When more than one person pre-pares Form 1120M, the preparer with primary responsibility for the overall accuracy of the return must sign as the

a preparer is required to sign Form 1120M, please contact an IRS office. The person required to sign the return MUST: If you have questions about whether

taxpayer in addition to the copy filed with IRS.

these separate sheets.

(see section 1.6012-

1. A corporation that fails to file its tax return by the prescribed due date including any extensions of time for filling may be subject to a penalty of 5%, a month, up to a maximum of 55%, for each month the return is not filed (the penalty is imposed on the net amount due—section 653 is (a) (1)).

atax when die may be subject to a penalay of 12/8 a month or fraction of a
month, up to a meanmum of 25%, for
each month that ats is not plad (the penalty is imposed on the net amount
due—section 6551(a)(2).

The above penaltes will not be imposed if the corporation can show that
the failure to file or to pay was due to
reasonable cause and not to willful A corporation that fails to pay the

These penalties are in addition to the interest chrege imposed on unpaid tax at a rate pursuant to section 6621.

3. A corporation that fails to pay the proper estimated tax when dumay be subject to an underpayment penalty (or the period of underpayment (section 665) at a rate pursuant to section

If estimated tax was underpaid, attach Form 2220 to show how you figured the penalty or which exceptions you believe you meet.

M. Foreign financial accounts and foreign trusts.—

If at any time during the year, you had an interest in or signature or other authority over a bank account, securities account or other financial account

in a loreign country, check the Yes box for question K. However, you should check the No box if the combined as sets in the account(s) were \$1,000 or less during the entire year, or were with a U.S. mittay barking facility operated by a U.S. finatoral institution.

If you own more than 50 percent of the stock in any corporation hat owns one or more foreign bank accounts, you winst check the Yes box for question K. Get form 90-22 I to see if you are considered to have an interest in, or signature or other authority over a bank, security, or other funancial account in

You can get this soffices. File the Security
a foreign country
If you checked Yes for question
If you checked Yes for question
If form 90–22.1. You can get
If Form 100m many IRS offices. Fil

completed form by June 30, 1979, with the Oppartment of the Treasury, P.O. Box 28399, Central Station, Washing, ton, DC 20005. Do not hie it with the IRS At is not all attachm. If you were a grantor of, or transferor to a foreign trust, which trust was in being during the tax year, check the Yes box for question L.

Avoid penalties and interest by eor-rectly filing and paying the tax when

bxr.—Enter the employer identification number (EIN) assigned to the corporation. Ę

Corporations that do not have an EIN Corporations that do not form SS-4, available from any IRS or Social Security Administration office. Send Form SS-4 to the same Internal Revenue Service Center to which Form 1120M is sent.

queston (trick) page, "in control queston (trick) page and amount perpended outing the year for entertainment, entertainment foolities, gifts, travel, and conventions for which substantation would be required under section (27(q)). H(2), page 4.)—The amount to be entered is the total Entertainment (Sec See Form 1120M 274(d)).—(See and Travel 2 question ö

griming inventiones, capitalized expen-dutives subject to depredication, etc.). However, expenditures paid or incurred in that years beginning in 1978 that are included in the cost of inventory, mer chandse purchased for resale, or capitalized in asset accounts, etc., should be reported in the total as if they were fully deducted on the return even though all or a portion of such expenditures are included in ending inventory. It was are included in ending inventory. On not include amounts treated as W-2.

On not include amounts treated as W-2. See regulations section 1 274–5 for Expenditures paid or incurred in years prior to taxable years beginning in 1978 but not deducted in those years are not required to be included in the total (i.e., expenditures reflected in be-

occurations and rules governing the Types of experiess for which substantiation is required and therefore reportable in item H(2).

### Specific Instructions

in a (Numbered to correspond with the libers on the return.)

For Page 1 of Return

5. Unused loss deduction.—The amount of the deduction is the total of the unused loss carryovers and carry-backs to the taxable year.

Unused loss.—The term "unused loss" for any taxole year means the amount by which—

(1) the sum of the statutory underwriting loss and the investment loss, exceeds

(2) the sum of—
(a) the starble investment income, (b) the statutory underwriting income, and
(c) the amount required by section (c) the amount required by section section against loss account.

The unused loss carryback to sect of the unused loss carryback to sect of the 3 are suppressed to the section against loss section.

Where the surfax examption is pro-ted under section 1.561 because of an ection under section 243(b), the pro-ied amount must be used in place of

rated amount

550,000 aurtax axemption. See section

of the regulations.

1.826-2(b)

the loss year, and (2) an unused loss the corryover lose due to it has been as the changle years in following the loss year: of an irrevocable electron may be made whereby a new operating loss may only be carried over to each of the 7 years following the year of such loss thus relinquishing the earrybek period. After applying the ent of the loss that may be carried to ton of the loss that may be carried to the excess (if any) of the amount of the loss over the sum of the offsets (a decident loss over the sum of the offsets (a decident loss over the sum of the offsets (a decident loss over the sum of the offsets (a decident loss over the sum of the offsets (a decident loss over the sum of the offsets (as decident loss over the sum of the offsets (as decident loss over the same) the distance of the prior is adversed to the prior is and by each to the prior is a supplied to the sum of the prior is and by each of the prior is and by each of the prior is a subject to the prior is and the prior and the prior be carried.

may loss Limitations. -- An unused not be carried-

(1) to or from any taxable year for which the insurance company is not subject to the tax imposed by section 821(a), or

LAUP, treabiling tredit rate is 120.9, treabiling tredit rate is 120.9, for property acquired and placed in service during the taxable year. Corporation may elect an 11.8, credit for such property if the corporation contributes 1% of the qualified investment to an membryee stock ownership plan (ESOP). A corporation may elect up to an 11.5% credit for qualifying 10% property if (1) the corporation increases its ESOP contribution from 1.6, up to 1.5% of the qualified investment in 10% property and (2) corporate employees make an ESOP contribution from 1.6, up to 1.5% in similar type property up to 1.5% in similar type property up to 1.5% in similar type property up to 1.5% in similar type property of the safe for the confiber of the safe for the order of the confiber of the total order of the total order of the total or the 18 order order or the 18 order

(2) to any taxable year if, between the loss year and such taxable year, there is an intervening taxable year for which the insurance company was not subject to the tax imposed by section 821(a). section 844 for special carryover

loss rules regarding an insurance com-pany that has changed its form of orga-nization or has changed the nature of its insurance business.

investment

following the close of the plan year.

The limit on the amount of us property eligible for the investme credit is \$100,000.

8. Surfax,—For election and attachment required of a reciprocal to be subject to the limitation in section 826(b), see section 826(a) and the regulations.

Amount to be included by racipro-cal... If the mutual insurance company tarable income before giving effect to the election under section 826(a) is not less than 50,000, then make no enry. If the taxable income before giving effect to the election is not more than 50,000, then:

(1) Where taxable income affar the thereunder.

The investment credit also applies to qualified progress operanes made during the construction of property that requires at least two years to construct and that has an expected useful file of at least 7 years. See Form 3468 for special rules and limitations.

The Energy Tax Act of 1978 provides for additional investment credits for certain energy properties (see Form 3468, Schedule B). election is \$50,000 or less, the excess of such taxable income bever taxable income before gluing effect to the election must be entered as the emount required on line 8.

(2) Where taxable income effect the

12(c). Credit for wages paid or incured in a work incanitive (WHY) Program.—Employers may claim a credit of 20% of the salaries and wages paid or incurred to employees hired under o WHN program. The credit is allowed for the salaries and wages paid or incurred for the first 12 months of election is over \$50,000, the excass of

For special rules and limitations, see Form 4874 and sections 50A and 50B.

\$50,000 over taxable income before the election must be entered as the amount

required on line 8.

12(d). New Jobe credit.—In general, for a taxable year beginning in 1978, the credit shall be an amount equal to 50% of the excess of the age gregate unemployment insurance wages paid during 1978 over 102% of the age. I to certain vocational rehabilitation rrats during the calendar year 1978. Form 5884 for definitions, special Where the amount subtracted from the protection against loss eccount was added because of the election under section 826(a), then to the axient the amount increases mutual insurance company basable income for the taxable year, the emount is not entitled to the

e Publica-Jobs Tax Also see I Imitations Also Fax Information , and

r certain small ructions for

to in the preced-ige 1, line 8.

page Alternative tax for

9

edit,—In gen-itation cannot ne foreign tax r rules on how

d in computing the See Form 1118 for re

credit. See Form to compute the eral, the per-c be used in co

credit.—In

12(a). Foreign tax companies.—See Schedule A-2.

12(b). Investment credit,--In

that portion of the wages or salaries paid or incurred which is equal to the applicable may bob screde on him 13 of form 5884 5ee instruction G of the his structions for form 5884 for additional deduction for not take an expense

Attach a schedule to form 5884 or in the set the blank side of form 5884 to cashow how and where the reduction of the salary and wage deduction(s) was in made. Show in his schedule the amount of the citherwise allowable deduction(s) before the reduction and the net y amount actually deducted identify the oline number, schedule, and page num. In the number, schedule, and page num. In and end fire reduction of salaries and wages is less than the new jobs needs of form in 130 fire which a reduction of salaries and wages is less than the new jobs needs of the reduction of salaries and wages is less than the new jobs needs of the control of salaries and wages is less than the new jobs in the difference.

13. Possession tax credit.—See Form 5712 for trules on how to elect to claim the possession tax credit (section 40.956). Compute the credit on form 5735 and include the amount of the credit in the trial for line 13, page 1. Form 1120M Write in the margin next to the entry on line 13, the amount of the credit in the credit and identify at 13 page 2.

15. Foreign corparations.—A forance business within the U.S. is taxance business within the U.S. is taxable in the same manner as a demostic
insurance company with respect to its
income effectively connected with the
conduct of a trade or business within
the U.S. sow section 842.
Any other U.S. source income received by a foreign corporation not etceively connected with the conduct of
a trade or business within the U.S. is
taxed at a 30% (or lower treaty) rate.
See section 681. If you have any such
income, attach a schedule showing the
income, attach a schedule showing the
income, anabut of income, amount of income,
rate of tax (30% or lower treaty rate)
and amount of tax Enter the amount of
tax imposed by section 881 on line 15,
page 1.

16. Tas from recomputing a prior year investment credit. Left properly is disposed of prior to the life-years category used in computing the investment credit. The investment credit was the investment credit the period the properly was actually field. (for recomputations of the investment credit for qualified progress expenditures, see section 47(a).) If the credit the tax in the year of disposition must be increased by the excess. For must be increased by the excess.

The tax from recomputing e prior year investment credit may not be off. a set against the current year's invest. a ment credit.

17. Tax from recomputing a prior year WIN program employee is dismissed before completing a certain period of employment, the ling a certain period of employment, the employee may be subject to recapture. It so, you must repay, (with certain exceptions) any itax credit previously taken on the salaries and wages paid or incurred to that employee. (See Form 4874.)

rting a prior may not be year's work The tax from recomputing a page work incentive credit may no offset against the current year's incentive credit.

18. Minimum tax on tes preterence terms.—In general, the corporate minimum tax rates is 15% and the minimum tax exemption is the greater of \$10,000 or the regular income taxes for the year. The tax preterence items are accelerated depreciation on real property: amortization of certified pollution control facilities, railroad rolling stock, on the job training facilities and child care facilities; reserve for losses on bad debts of financial institutions, depletion;

and capital gains.
Attach Form 4626 if items of tax preference axceed \$10,000 even if there is no minimum its. OR if you have any minimum tax lability deferred from a prior taxable year to this year.

20(g). Credit by reciprocal for tas paid by ettorney-in-fact.—See section 826(e) and the regulations thereunder.

20(h). Other tes credits.—Section 39 provides a credit of refeatel textis at an off. 13 gasoline used (a) on a farm chief services and machines used off the highway, such as in boats and, generally, in commercial air carl, and (c) in wehicles furnishing cart am public transportation by land; (2) bubicating oil used for any purposa other than in a highway motor wehicles and (3) special tutels used (a) on a farm for farming use, (b) in wehicles turnishing cartain public transportation by land, and (c) generally in commercial aviation; or under other conditions not

tax included on line 15, page 1, which was withheld et the U.S. source. Also Include on line 20(h) any of the subject to tax.

#### SCHEDULE A.—Taxable Investment Interest.—Entar interest received (Loss) Income or

or accrued from all sources during the taxable year. The gross amount of interest reported as gross income must be decreased by the amortization of premiums attributable to the taxable year on bonds, notes, debentures or other evidences of indabtedness, determined (1) in accordance with the method reg.

ularly employed, if reasonable, or (2) in accordance with regulations. (Attach a statement showing method and com-3. Gross rents.—Enter the gross amount received for the rent of property. Oeduct expenses such as repairs, interest, taxes, and depreciation in the proper lines for deductions.

4. Gross royalties.—Enter the gross amount of royalties. If a deduction is claimed for depiation, report it on line 15.

S. Gross income from trade or bush.
ness other than insurance business.—
Enter the gross income from any trade
to re business (other than an insurance
business) carried on by the mutual insurance company, or by a partnership
of which the mutual insurance company is a member. Include section 1245 and
section 1260 etc. gains from Form
4797 with respect to investment assets

8. Not gain from sale or exchange of capital assets.—Report asles or exchanges of capital assets in separate Schedule D (form 1120) (but see Schedule A-3, page 3). Every sale or exchange of a capital asset, even though no gain or loss results, must be reported in detail. 6. Leases, etc.—Enter the gross amount of income received from the entering into (or the alteration or termination) of any lease, mortgage or other instrument or agreement from which ton) of any lease, mortgage or other instrument or agreement from which the mutual insurance company derives interest, dividends, rents, or royalties.

Losses from sales or exchanges of capital assets from capital assets sold or exchanged to obtain that so meet ebonomiem! Insurance losses and to provide for the payment of dividence and similar distributions to policyholders) are allowed to the exchanges with respect to companies taxable under saction 821.

The net capital loss for such companies is the amounty winch losses for the year from sales or exchanges of capital assets exceed the sum of the gains from sales or exchanges and the lesser of (1) the taxable investment income (computed without regard to gains or losses from sales or exchanges and capital sales to exchanges or capital sales or exchange or exchange of capital assets sold or exchange to obtain funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders.

However, the amount of a net capital loss sustained in a taxable year may be carried back 3 years carried back 3 years and forward 5 years as a short-term capital loss. The amount allowable as a capital loss carry-back is subject to the limitations of section 1212(a)(1).

For further information relating to gains and losses from sales or exchanges of property, see instructions for separate Schedule D (Form 1120).

#### Deductions

iterest wholly exempt from iter the amount of interest wholly exempt from taxation which is wholly exunder section 103. Interest tax.—Enter 10.

11. Investment appenses—Enter expenses which ere properly chargeable as investment expenses the investment expenses to investment expenses, the total deduction cannot except the institution on line 18. Schedule A-1. Attach a schedule showing the nature and amount of the items and group the minor items and See section 822(c)(2).

crued exclusivally upon real estate owned by the company as provided in section 164. For limitation on deduction, see instruction 19(a). Taxes -- Enter taxes paid or 15

orthings and necessary building expresses, paid or accred, subt as fire insurance, feet, light, labor, etc.; and the
cost of incidental repairs which neither
materially add to the value of the property nor appreciably prolong its life, but
keep it in an ordinary efficient operating
condition. Bo not include any amount
and to increase the value of any property or any amount expended on foreclosed property before such property or any amount
expenses the value of any property or any amount expended on foreclosed property before such property
teld for rental purposes. For limitation
on this deduction, see instruction 15(a). 13. Real estate expenses.—Enter all

chargeable against the operations of the year in any event, the deduction is limited to the deprecation on the property that is used, and to the extent used, the the purpose of producing the nicone specified in section 822(b). For limitation on this deduction, see in struction 19(a). Also see instructions for form 4562, Deprecation. ductible for depreciation is an amount reasonably measuring a portion of the livestment in depreciable property which, by reason of exhaustion, wear and tear, or obsolescence, is properly 14. Depreciation.—The amount de-

15. Depletion.—See section 613 and 613A for percentage depletion rates applicable to natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

ance company's gross investment income by reason of section 822(b)(2). Do not include losses (a) from sales or exchanges of capital assets, (b) from 16. Trade or business deductions.—
Enter total deductions attributable to any trade or business (other than an Insurance business), the income from which is included in the mutual insur-

sales or exchanges of property used in the trade or business, or (c) from the compulsory or involuntary conversion of property used in the trade or business.

the amount of interest paid or accused during the taxable year on the company's indebtedness, except on indebtedness incurred or contruued to purchase or carry obligations on which the interest is wholly exempt from taxation. Interest paid or accrued.—Enter (Section 265.) 18. Other capital losses.—Enter losses from capital assets sold or exchanged to provide funds to meet abnown instance losses and to provide funds and similar distributions to policyhodiers. Capital assets are considered as sold or that assets are considered as sold or exchanged to provide for such funds or payments to the extent that the gross receipts from their sale on exchange are or payments to the sale on exchange are that the taxable year of the sum of (-) divibution shall be paid to policyholders. (b) losses paid, and (c) policyholders. (b) losses paid, and (c) and (2) net premiums received. (See Schedule A-3)

### 19. Total deductions:

(a) Limitation on deductions relating to real estate owned and occupied.

The deductions included on lines 12, and 14 for real estate owned and occupied in whole or in part by the compied in whole or in part by the company are limited to an amount which bears the same ratio to those deductions (computed without regard to section 822(d)(1)) as the rental value of the space not so occupied bears to the restal value of the strength value of the order order orde

duction is allowable for any amount allocable to a class of exempt income of the than a class of exempt income of the than a cempt income area thems directly attributable to wholly exempt income must be allocated to such income, and items directly attributable income, and items directly attributable allocated to taxable income must be allocated to taxable income and exempt in the other income and exempt in a near-one income and exempt in come.

come, a reasonable proportion of the trem, determined in the light of all the facts and circumstances in each case, must be allocated to each. Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportionment such c separately.

The 85% limitation on the dividends-received deduction does not apply for any year in which there is a loss from taxable investment income. See instructions for Schedule E, Part II. 21. Dividends received deduction

Fax for Certain Small Companies

would an alternative companies at the goss
or amount reported on line?, Schedule A,
ordones a plus premiums, is over \$150,000 but
not over \$500,000.

missions, return premiums, remain-ance, dividends to policyholders, divi-dends lett on depost with the company, discounts on premiums palad in advance, interest applied in reduction of premi-ms (whether or not required to be cred-ted in reduction of premiums under the terms of the contrast), or any other litems of the contrast), or any other litem of a similar nature. Such term includes advance premi-ms, premiums deferred and uncol-jected, and premiums due and uncol-jected, and premiums due. tal amount of the premiums and other consideration provided in the insurance contract without any deduction for com-

lected, and premiums due to use on lected, and premiums due and unpaid elebosis, less, assessments, and con-sidention in respect of assuming liabili-ties under contracts and issued by the taxpaper (such as a payment or transfer of property in an assumption reinsur-ance transection), but does not include amounts received from other insurance amounts received from other insurance companies for usess paid under rein-surance contracts (see section 1821– 4(a)(1)(ii) of the regulations)

Any mutual insurance company that is subject to the tax imposed by section 82.1(c) may efect to be subject to the tax imposed by section 82.1(a). See section 82.1(a) and the regulations thereunder for election to include statu.

tory underwriting income or loss. The alternative tax is not available to a company that has a balance in its protection against loss account at the beginning of the taxable year, or to a company that has an electron in effect under section 821(d) to be taxed under section 821(d).

#### SCHEDULE A-3.—Other Capital Losses

from a particular sale of a capital asset should be apportioned in the above schedule and the excess reported in separate Schedule D (Form 1120). should not exceed the amount shown line 9. If necessary, gross receipts column Total gross receipts from ö, capital

Except for the apportonment, sales reported in the schedule should not be reported in this schedule should not be reported in separate Schedule D. Enter total other capital losses (line 10, column 7) on line 18, Schedule A and line 13, Schedule A.—

### SCHEDULE B-1.—Income and Deductions

dividends, and rents received durithe taxable year, add interest, divirents due and accrued at investment income. - To all interthe taxable ) ds, and rent

the end of the taxable year and uccur-all interest, dividends, and rents due and accrued at the end of the preceding taxable year?

12. Capital losses. —Enter only capital losses to the extent of capital gains from separate Schedule D (Form 1120). Capital gains should be entered on line 3. (Also, see instruction 8 for Schedule year, deduct return premiums and pre-muns paid for refinshment. To the re-sult so obtained, add unearined premi-ium so no ustanding business at the end of the preceding travable year and de-duct unearined premiums on outstand-ing business at the end of the taxable year.

the

amount of gross premiums written on insurance contracts during the taxable

Premiums

dispo

or other

3(a). Gain from sale

other disposition of capital assets from Schedule D (Form 1120). 3(b). Ordinary gain.—For reporting

sition of capital assets.—Enter the amount of gain (only) from the sale or

sition

14. Worthless agency balances and bills receivable.—Enter the amount of debts in the nature of agency balances and bills receivable that became worthless during the taxable year.

15. Interest.—Enter the amount of interest earned during the taxable year that is excluded from gross income under section 103.

than capital assets) including involuntary conversions, and all section 1245 and section 1250 etc. gains, see Form 4797, Supplemental Schedule of Gains

and Losses

sales or exchanges of property (other

Depreciation.—See in for Form 4562, Depreciation

Corporations on the accusal basis may leet to deduct contributions paid on or before the 15th day of the 3d on or before the 15th day of the 3d on or before the 15th day of the 3d on or before the 15th day of the 3d on or before the 15th day of the 3d on the board of directors during the tax. A decination, signed by an officer, a staing that the resolution authorizing the contributions was adopted by the contributions was adopted by the board of directors during the taxable year, and a copy of the resolution, must both be attached to the return.

on indebtedness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax. (Section 265) See section 267 for the limitation on deductions for unpaid expenses and interest in the case of transactions be-

10. Taxes.—Enter taxes paid or accrued during the taxable year. Do not include Federal income tax, foreign or

tween related taxpayers.

ment of taxes on real property between

contracts.—To losses paid during the

5

11. Losses incurred

seller and purchaser.

eign tax credit is claimed, or taxes not imposed upon the corporation

possession income taxes if a for-See section 164(d) for apportion

Attach a schedule showing the name of each organization and the amount paid. If a contribution is made in property other than money, describe the kind of property contributed and the method used in determining its fair market taxable year, add salvage and reinsur-ance recoverable outstanding at the end of the preceding taxable year and de-duct salvage and reinsurance recover-able outstanding at the end of the tax-able year. To this result, add all unpaid losses outstanding at the end of the tax-

(1) the ordinary income, short-term able year and deduct unpaid losses outstanding at the end of the preceding taxable year.

(2)

13. Other capital losses.—Enter the amount of losses from capital sasets sold or exchanged to provide funds to provide funds to provide funds to provide for the payment of buydends and similar distributions to policy holders. (Also, see instruction 18 for Schedule A.)

instructions

17. Depletion.—See instruction 15 for Schedule A

18. Contributions.—Enter contribu-tions or gitts paid within the taxable year to or for the use of charitable and gov-errmental organizations described In section 170(c) and any unused con-tributions carried over from prior years. 5. Decrease in subscriber ac-counts...—Frete the amount of the de-crease for the taxable year in savings credited to subscriber accounts of an interinsure or reciprocal underwriter. See instruction 20 for Schedule 6–1 for savings credited to subscriber accounts.

the

Salaries and wages.—Enter

Deductions

amount of salaries and wages accrued during the taxable year.

paid or accrued for business property in which the company has no equity. wages paid or 8. Rents.—Enter the amount of rent 9. Interest.—Do not include interest

The total amount claimed may not exceed \$% of line 24, Schedule B-1, computed without regard to any deduction for contributions.

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years. used in determining its fair marker value. If a contribution carryover is in-

Special rule for contributions of cer-tain property.—If a charitable contribu-

determined.

of property is made, the must be reduced by the s tion

) for certain contributions, 62% % of the long term capital gain,

that would have resulted if the prop-ery were sold at its armarket value. The reduction for 621/2, 60 of the long-term capital gain applies to (1) contri-butions of targelic personal property for use by an exempt organization for a purpose or function unrelated to the basis for its exemption, and (2) contri-butions of any property to or for the use of certain private foundations. (Section 170(e)) For special rules regarding a contribution of invention, and other or. dunary income property (described in section 1221(1) or (2)) to an exempt organization described in section 501 (c)(3), for use in the care of the III, needy, or infants, see section 170(e) (3).

Bargain sale to a charatable organiza-tom—If a charatable contribution de duction is faken for property sold to a charatable organization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount, realized is to the fair market value of the property

20. Increase in subscriber accounts...—In the case of a mutual insurance company which is an internsure or reciprocal underwriter, a deduction is allowed for the increase a savings credited to subscriber accounts for the law. 19. Oividends paid or declared to policyholders.—Enter the amount of dividends and similar distributions paid or declared to policyholders

able year. "savings credited to sub-fine term "savings credited to sub-scriber accounts" means such portion of the suptions credited to the individual accounts of subscribers on or before March 15, 1979. This applies only if the company would be obligated to pay such amount promptly to a subscriber in the subscriber terminated the con-tract at the close of the company's tax-able year and only effe subscriber has been notified as required by section I 823=6(c)/2)(v) of the regulations. For purposes of determining the taxable income, the subscriber must treat any such savings credited to the subscriber's account as a dividend paid or 21(a). Pension, profit-sharing, etc. plans.—The humber of plans to be entered refers to all plans for which all essets have not been distributed. Also include any plans in which assets were distributed in the current year. The number of plans MUSZ be indicated whether or not a deduction is claimed.

fomplete form 5500 for each plan and file as a separate return. Complete from 5500-C in lieu of form 5500 if there were fewer than 100 participants is the beginning of the plan year. See instructions for above forms for computation of sliewable deduction on line 21(s). File these forms on or before the 21(s). File these forms on or before the close of the plan year. RFISA imposes penalties for failure to funds) complete information and failure to file statements and return/reports.

21(b). Employee be nefit programs.—Effect the amount of your contributions to employee benefit programs (e.g. insurance, health and weltal part of a persion, profit-staining, part, part of a persion, profit-staining, part, part of a persion, profit-staining, part, part of a persion, profit-staining, part, part of a persion, profit-staining, proluge contributions to a qualified proup legal services plan. Section 120 in impose, certain rules on a employer which will permit employees (including group legal services plan. Section 120 in impose, certain rules on a employer somethic which will permit employees (including group legal services plan.)

25. Dividends-received deduction.— See instructions for Schedule E, Part II.

The 85% limitation on the dividends-received deduction does not apply to any year in which there is a loss from statutory underwriting income.

Certain affiliated groups.—Enter only those dividends which are subject to the elective provisions of section 243(b).

corporations. -- Attach

Other corporations.—A schedule showing separately:

### SCHEDULE B-2.—Special Deduction

In the case of a taxpayer subject to the tax imposed by section 82(3), section 823(2) provides that if the gross amount received during the taxable year from the items described in section 822(b) (other than paragraph (1) (D) and premiums (including deposits and assessments) is less than \$1,100,000, then there is allowed an additional deduction for the purposes of determining statutory underwriting income or loss

see inyear. For definition of "premiums" structions for Schedule A-2.

### SCHEDULE E.—Dividends

1. Certain domestic corporations.— Enter dividends received from domes-tic corporations subject to income tax and which are subject to the 65% de-duction under section 243(a)(1). Part I-Dividend Income

So-called dividends or earnings from mutual savings banks, etc., are really interest and should not be treated as

a regu-s section to the For dividends received from a lated investment company, see 854 for the amount subject 85% deduction.

2. Certain public utility corpora-tions.—Erret prividends received on the preferred stock of a public utility that is subject to income tax and is allowed for dividends paid.

corporations.

3. Certain foreign corporations.— Enter dividends received from foreign corporations and which qualify for the 85% deduction provided in section 245(a).

from and de. Enter dividends received frowholly-owned foreign subsidiarles at which are eligible for the 100% duction provided in section 245(b).

In general, this deduction applies to dividends, paid out of the samings and profits of a foreign corporation for a stazable year during which (1) all of its 1 outstanding stock is owned (directly or incidencity) by the domestic corporation receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the U.S. owned foreign subsidiaries are included in line 3, attach a schedule showing the amount of these dividends.

(a) Foreign dividends (including minimum distributions under subpart f) not reportable on line 3. Exclude distributions of amounts constructively taxed in the current, years under subpart f.

Attach a schedule using the following format: 1. Name of officer, 2. Social security number, 3. Time devoted to business, 4. Amount of compensation, 5. Expense account allowances. (b) Income constructively received from controlled fossign corporations under subpart F. This amount should equal the total of amounts reported in Schedule A. of Form(s) 3646.
(c) Gross up dividends for taxes deemed paid under sections 902 and 960.

Complete columns 1 through 4, Schedule F for 91 offices. Complete column 5, Schedule F for 91 offices. Complete column 5, Schedule F for 91 offices. Complete Stage and officers. To determine the high-est paid officers, and all allowances, including expense account allowances account allowance means (1) amounts and expense account allowance means (1) amounts of the than compensation, received as advances or reimbursements, and (2) amounts paid by or for the corporation, for expenses incurred by or on the half of an officer Column 5 does not have to be completed for any officer for whom the completed for any officer for whom the completed for any officer for whom the completed for any officer for whom the completed of any officer for whom the completed of any officer for whom the completed of any officer to whom the completed of any officer of the submitted by each member of an affitiated group included in a consolidated return. (d) Dividends (other than capital again dividends) received from regulated investment companies and which are not subject to the 85% deduction; dividends from tax exempt organizations, dividends from tax exempt organizations dividends from a real estate investment trust which, for the taxable year of the trust in which the dividends are paid, audities under sections 856–660, dividends in which the dividends are paid, audities under sections 856–660, dividends in which the dividends are paid, audities under sections 856–660, dividends in the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly

3. Dividends received from certain foreign corporations.—Enter 85% of dividends received from certain foreign ž

Enter on this line 100% of the company's share of dividends received from wholly-owned foreign subsidiaries that are eligible for the 100% deduction provided in section 245(b).

See section 245 for qualifications and limitations on the amount of these deductions.

total is subject to provided by section

4. Total.—This to the 85% imitation p 246(b) as follows:

line 4 tota of (line 20 5chedule E (a) Schedule A—The lir may not exceed 85% of Schedule A, less line 5, 5s Part II).

total 20,

(b) Schedule B-1—The line 4 total may not exceed 85% of (line 24, Schedule B-1, less line 5. Schedule E, Part II).

5. Dividends received from certain members of stillade groups.—Members of stillated groups may elect under section 243(b) to deduct 100% of the qualitying dividends received from other members of the same group. Qualitying corporations which elect to take the 100% deduction are limited to one \$50,000 surfax exemption which must be apportuned under section 1561 among the members of the controlled among the members of the controlled coups.

## SCHEDULE F.—Compensation of Officers

153-0-263-121

DIE O

eported above

| Inventory at beginning of year     Merchandise bought for manufacture or sale     Salaries and wages     Other rosts (stitach schedule)   |  |  |
|---|--|--|
|   |  |  |
| Cost     Lower of cost or market     Other (if "other," attach explanation)     Check it his is the first year LIFD inventory method was adopted and used if checked, attach form 970.                                  | toty method was adopted and used   |  |
| (c) If the LIFO inventory method was used for this taxable ye inventory computed under LIFO.  (d) is the corporation engaged in manufacturing activities?  If "Yes," are inventores valued under Regulations section 1. | If the LIFO inventory method was used for this taxable year, enter percentage (or amounts) of closing inventory computed under LIFO.  Is the corporation regaged in manufacturing activities?  If "Yes," ere inventories value under Regulations section 1.471–11 (full absorption accounting method)?   | Yes No                                     |
| (e) Was there any substantial change in determining quantities, con ing inventory?  If "Yes," attach explanation.  Scheding ## Compensation of Officers (See instruction 12)  | (e) Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventions?  If "Yes," attach explanation  If "Yes," attach explanation  This min F Compensation of Officers (See Instruction 12)  | □ Yes □ No                                 |
| 1. Name of officer  | 2. Social security number voiced to provided to provided to provided to provided to provided social security number voiced to provided to provided to provided to provided to provided to provided to provided to provided to provided to provided to provided to provide to provid | 6. Erpense account<br>allowances           |
| Total compensation of officers—Enter here and on line 12, page 1  | e and on line 12, page 1   |  |
| Schedule F Bad Debts-Reserve Method (See instruction 15)  | thod (See instruction 15)  |  |
| 1. Yet: 2 Tirds adea and erosests re. 1. Sura on economic 1973  | 4. Current settled to reviewed 4. Current settled to the settled t | 7. Reserva for bad debis<br>at end of year |
| Additional Information Required For you at the end of the tax year own, directly or Indire ton? For rules of attribution, see section 267(c).   | ditional Information Required  Gaitional Information Required  Dol you at the end of the tax year own, directly or Indirectly, 50% or more of the voting stock of e domestic corporation? (For rules of attribution, see section 267(c)).  | Yes No                                     |
| If "Yes," attach a schedule showing; (1) nam (3) highest emount owed by you to such cor corporation during the year, (Note: For purp counts receivable payable.)  | s, and employer identification number; (2) percentage ow during the year; and (4) highest amount owed to you by s (3) and F(4), "highest emount owed" includes loans and for worst to woos beginning in  | ned;                                       |
|   | Refer to page 7 of instructions and state the principal:  Business attinty P  The corporation engaged in any activity involving oil or gas, movies or video tapes; leasing ection 12617  Is the corporation engaged in any activity involving oil or gas, movies or video tapes; leasing ection 1245 property to others, or familing which resulted in a loss (see instruction for line 28)?   |  |

| Number and street   Numb | Form<br>Depertme                             | T120S<br>Described of the Tensury<br>District Reviews Service |                                     | Relied in Assistance with the Revenue Act of 1373 and the Energin Act of 1373 U.S., Small Business Corporation Income Tax Return act calcular year 1379 or 1379 and restrictions.   | 1978                              |
|--|--|---|-------------------------------------|---|-----------------------------------|
| Detail State   Deta | Date   | of election as small ray corporation                          | 35                                  |   | C Employer Identification no.     |
| Content of lambories   Parts   City or town, State, and 21P code   | Busin  | ess code no. (ses   | Other-                              | Number and street   | D Date Incorpanted                |
| Gross receipt on gross sale of generations funded to amount at first 3 applies, see instruction for Info 2.8.   9 cm to 10 t | 0.710  | 7 of instructions)  | print                               |   | F Enter total acuts from          |
|  | P.08   | ANT—All applicable<br>Note: If                                | lines and                           | schedules must be filled in. If the space on the schedules is not sufficient, see instruction M.<br>465 (deductions limited to amount at risk) applies, see instruction for line 28.  | _                                 |
|  | _  | Gross   | or gross                            | sales   |                                   |
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| Answer only if (1) this is the fast 11205 return lited since you related to the tested as a small business coporation and (2) the corporation was in existence for the tax year prior to the detection and hid investment creats property.  Was an agreement fidel under section 1.47–4(b) of the regulations?  Did you, at any time during the tax year, have an interest in originative or other authority over a bank, securities, or other financial section 1.47–4(b) of the regulations?  Did you, at any time during the tax year, have an interest in originative or other authority over a bank, securities, or other financial section 1.47–4(b) of the regulations?  Were you the genator of, or transferror to a foreign trust during any tay year, which foreign trust during any tay year, which foreign trust during any tay year, which foreign trust during any tay year, which foreign trust during any tay securities and other file forms 3200, 3520-Ac or 1966.  Computation of Undistributed Taxable Income  Computation of Undistributed Taxable Income  Computation of Computation of Undistributed Taxable Income  Computation of Computation of Undistributed Taxable Income  Corporator's undistributed taxable as foliative capital gains (lifer tax)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative income of (loss)  Actual dividend distributions taxable as foliative i   |  | red under section 274(d), (see instruction U.)   | minter er                 |
| Answer only (1) this is the first LISOS return field site your election and had investment credit property. Was an agreement filed under section 1.47–4(b) of the regulations?  Was an agreement filed under section 1.47–4(b) of the regulations?  Was an agreement filed under section 1.47–4(b) of the regulations?  Was an agreement filed under section 1.47–4(b) of the regulations?  Was an agreement filed under section 1.47–4(b) of the regulations?  Was an agreement filed under section 1.47–4(b) of the regulations?  Other funational account in a foreign country (See Instruction) as yeas, which or not you but any more of the funation and Summary of Distributions and Other II file forms 5500, 3520–4, or 926  SALFAILE C. Computation of Undistributed Taxable Income and Summary of Distributions and Other II cass. (c) Newsy enhanced as decidated and recome (t) on the function and summary of Distributions and the function of the file forms 5500, 3520–4, or 926  Computation of Undistributed Taxable income—baselie as definanty income of (bas)  Corporation's underfibeted taxable income—baselie as ordinary income of (bas)  Actual dividended distributions taxable as offermed than years.  Corporation's underfibeted taxable income—baselie as ordinary income of (base)  Actual dividended distributions taxable as offermed pains years.  (b) Taxable mome—baselie as ordinary income of (base)  Actual dividended distributions taxable as offermed pains years.  (c) To remove years  (d) To remove years  (e) To remove years  (f) To remove years  (g) To remove but less than 7 years  (g) To remove that included resolved the complete some years  (g) To remove that included resolved the complete some years  (g) Indistributed taxable income—baselie as than 7 years  (g) Indistributed as an investment indebtedness incurred prior to Ocember 17, 1959  (g) Indistributed income renal indebtedness incurred and the September 10, 1975  (g) Indistributed income indial from investment property  (g) Indistributed supplied to investment property  (g) Indistrib   |  | Torms 1087, 1096, and 1099?  | -                         |
| and (2) the composition was in existence for the tax year pint to the detation and had investment creatly property.  Was an agreement was an existence for the tax year pint to the detation and plants was a green and the control of the composition of the compos   |  | the first 11205 return filed since your election to be treated as a small business corporati   | uo                        |
| Was an agreement field under section 1.47-4(b) of the regulations of the value of the regulations of the value of the regulations of other authority over a bank, securities, or other functional account in a foregree country feel instruction file.  Other functional account in a foregree country feel instruction for great values and interest in such trist? If "Yes," you may be required to file forms 5500, 3520-A, or 926  SALCTICE Computation of Undistributed Taxable Income and Summary of Distributions and Other it cases (a) Money disboard or entain capital gains (line 31, page 1)  Corporation's undestributed section capital gains (line 31, page 1)  Corporation's undestributed cachable as foregreen capital gains (line 31, page 1)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributions taxable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Corporation's undestributed stable income—charable as originary income of (loss)  Actual dividend distributions taxable as originary income of (loss)  (a) To remote years (loss)  Designation of line glos) attributable to transactions after 10-137 (loss)  Designation of line gloss) attributable to transactions incurred after September 10, 1975  (b) Accubined on investment indebtedera's incurred prior to September 11, 1975, but from original indebtedera's incurred property ableted or lesses or pora   | and (2) the corporation v  | was in existence for the tax year prior to the election and had investment credit property:  |                           |
| Did you, at any time during the tax year, have an interest in or signature or other authority over a bank, securities, or or or many time during the tax year, have an interest in or signature or other authority or the structure of 187.  Were you the granter of, or transferer to, a freegn trust during any tax year, which foreign trust was in being during file forms \$500, 3500-Ac or 226.  Taxable incurrent tax year, whether or not you have any beneficial interest in such trust if it "res," you may be required to file forms \$500, 3500-Ac or 226.  Computation of Undstributed Taxable Income and Summary of Distributions and Other II Taxable income time 28, page 13.  Computation of Undstributed Taxable income and qualifying for dividend exclusion  Actual dividend distributions standle as divident income of tools of on the during exclusion.  Actual dividend distributions taxable as condinary income of tools of the tax yer.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  Actual dividend distributions taxable as condinary income of tools.  (a) Tourisment credit property  (b) Portion of time Sol) attributions taxable as condinary years.  (c) Accused to property income but its st than years.  (c) Interest on investment indebtedeness incurred diter September | Was an agreement filed u   | inder section 1.47–4(b) of the regulations?  | -                         |
| Were you the granter of or transferor to, a foreign trust during any year, which foreign trust was in being during.  Were you the granter of or or transferor to, a foreign trust any great, which foreign trust was in being during the current tax year, whether or not you have any beneficial interest in such trust if "Yea," you may be required to fife forms 3520, 3520-A, or 926.  Computation of Undistributed Taxable Income and Summary of Distributions and Other II Taxable Income (Itin 28, page 1)  Corporation's undistributed taxable so defined from the tax year.  Computation of Undistributed taxable so defined place on certain capital gains (fine 31, page 1)  Corporation's undistributed taxable as foreign trust capital gains (after tax).  Corporation's undistributed taxable as oftenay income and qualifying for dividend exclusion.  Nondivendend distributions taxable as oftenay income of (loss)  Actual dividend distributions taxable as oftenay income of (loss)  (a) Undistributed taxable income—taxable as oftenay income of (loss)  (b) Undistributed taxable income—taxable as oftenay income of (loss)  (c) To more years 1978  (d) So more but less than 5 years  (e) To more years 1978  (f) To more years 1978  (g) To more years 1978  (g) To more years 1978  (g) To more years 1978  (g) Interest on investment indebtedness incured prior to Ocember 17, 1969  (g) Interest on investment indebtedness incured prior to Ocember 17, 1969  (g) Interest on investment indebtedness incured prior to Ocember 17, 1969  (g) Interest on investment indebtedness incured prior to September 10, 1975  (g) Interest on investment indebtedness incured prior to Ocember 17, 1975  (g) Interest on investment indebtedness incured prior to Ocember 17, 1969  (g) Interest on investment indebtedness incured prior to Ocember 17, 1969  (g) Interest on investment indebtedness incured prior to Ocember 17, 1969  (g) Interest on investment indebtedness incured prior to Ocember 17, 1975  (g) Interest on investment indebtedness incured prior to Ocember 17, 1975  (g)    |  | so the tax year have an interest to or signature or other authority over a hank, securities.   | 10                        |
| Once interact as year, which caregor countries to a foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during any law year, which foreign trust during during the law year.  [As Leas the miposed on certain capital gains (fine 31, page 1)  [Corporation's undestituted stable income—lawable as foreign member of (loss)  [Actual dividend distributions table in a ordinary income of (loss)  [Actual dividend distributions table as ordinary income and qualifying for dividend actual ordinary law law and contract trust and distributions table in come—lawable as ordinary income and qualifying or dividend destributions table in come—lawable as ordinary income and qualifying or dividend destributions table in come—lawable as ordinary income and qualifying or dividend distributions table in come—law law shows a ferr capital gain differ table.  [Actual dividend distributions table in come—law law shows after 10–31–38 (after table)  [Actual dividend distributions table in come but less than 7 years  [Actual dividend distributions table in the law transcribed after September 10, 1955  [Actual dividend distributions table in the law transcribed after September 11, 1975, but after lowestment (los) or more years 1, 1978  [Actual dividend distributions that distributions are recorded price to September 11, 1975, but after lowestment indebtedness incurred price to September 11, 1975  [Actual dividend distribution to investment indebtedness incurred after September 12, 1975  [Actual dividend distribution to investment indebtedness incurred after September 12, 1975  [Actual dividend distribution to investment indebtedness incurred   |  |  | _                         |
| Wee you the granter of or transferr to, a lorgen trust during and the current tax year, whether or my you have any beneficial interest in such trust if "Yes," you may be required to file forms 3520, 3520-A, or 956.  Canputation of Undistributed Taxable Income and Summary of Distributions and Other if Taxable notice (Least (a) Noney distributed stable income of Corporation's Undistributed stable income in the stable income income (In Tax microsed on certain capital gains (line 31, page 1)  Actual dividend distributions taxable as fordinary income in Quality of dividend exclusion  Actual dividend distributions taxable as fordinary income in Quality of dividend exclusion  Actual dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable as fordinary income in Quality of dividend distributions taxable income—taxable as forminary income inco   |  | n a toreign country (see instruction Kiff.   |                           |
| distributed Taxable Income and Summary of Distributions and Other II putation of Corporation's Undistributed Taxable Income and Summary of Distributions and Other II putation of Corporation's Undistributed Taxable Income on of earniest and profits of the tax year.  Income should gains (film 31, page 11) recome or clearly income of (coss) recome and qualitying for dividend exclusion is dictionary income and qualitying for dividend exclusion is as ordinary income and qualitying for dividend exclusion is as ordinary income and qualitying for dividend exclusion is as ordinary income and qualitying for dividend exclusion is as ordinary income and qualitying for dividend exclusion.  But less than 5 years but less than 5 years but less than 7 years 1974, 1976, end 1977 reductions after 10–31–78 (after tax) but less than 7 years but less than 7 years but less than 7 years incurred prior to December 17, 1969 reductions incurred after September 10, 1975 reductions incurred after September 10, 1975 reductions incurred after September 10, 1975 reductions incurred for the lesse consideration of financial institutions incurred for credit and targeted loss credit and targeted loss credit.   |  | or transferor to, a foreign trust during any tax year, which foreign trust was in being duri   | <u> </u>                  |
| distributed Taxable Income and Summary of Distributions and Other II putation of Corporation's Undistributed Taxable Income only of earnings and profits of the tax year.  putal gains (line 31, page 1)  come to pital gains (line 31, page 1)  sa long-term capital gains (after tax)  sa condinary income of (loss)  to transactions after 10–31–78 (after tax)  but less than 5 years  but less than 7 years  but less than 7 years  but less than 7 years  but less than 7 years  but less than 17 years  condinates incurred prior to December 17, 1369 .  but less than 7 years  condinates incurred after September 10, 1975 .  condinates incurred prior to December 10, 1975 .  conditional property.  conditional property .  conditional property .  conditional property .  conditional property .  conditional institutions .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  conditional property .  c   | the current tax year, whe  | ther or not you have any beneficial interest in such trust? If "Yes," you may be required  | <u>ء</u>                  |
| distributed Taxable Income and Summary of Distributions and Other II putation of Corporation's Undistributed Taxable Income of eamings and profits of the tax year.  Come is ordinary income and qualifying for dividend exclusion is as ordinary income and qualifying for dividend exclusion is as ordinary income and qualifying for dividend exclusion is as ordinary income and qualifying for dividend exclusion is as ordinary income and qualifying for dividend exclusion is as ordinary income and qualifying for dividend exclusion is as ordinary income and qualifying for dividend exclusion is as ordinary income and qualifying for dividend exclusion is a restrict to Coast or the state of the manual after Capable is a fear in the state of the state   | file forms 3520, 3520-   | A. or 926  | -                         |
| putation of Corporation's Undistributed Tazable Income oul of earnings and profits of the tax year softwary income (Do not include amounts shown on line 6).  as long sterm capital ster tax) conderwary income of Quasity (aster tax) to transactions after 10-31-78 (after tax) but less than 5 years but less than 5 years but less than 7 years years 1974, 1976, end 1977 years 1974, 1976, and 1977 years 1974, 1978, 1976, end 1977 years 1974, 1978 years 1974, 1978 years 1974, 1978 years 1974, 1978 years (edited after September 10, 1975 tenders incurred prior to Deember 17, 1969 the less than 7 years years (edited after September 10, 1975 tenders incurred after September 10, 1975 to a longerty ns):   | -  | tation of Undistributed Taxable Income and Summary of Distributions and Ot   | her Items                 |
| putation of Corporation's Undistributed Tazable Income  utility of enmings and profits of the tax year.  putal gains (line 31, page 1)  so clonary income of closs)  so contany income and qualifying for dividend exclusion  te as nedmary income of closs)  so contany income and qualifying for dividend exclusion  te as nedmary income and qualifying for dividend exclusion  to as ordinary income and qualifying for dividend exclusion  to as ordinary income and qualifying for dividend exclusion  to a so ordinary income of closs)  but less than 7 years  but less than 7 years  but less than 7 years  but less than 7 years  but less than 7 years  but less than 7 years  but less than 7 years  centered prior to December 17, 1969 .  centered incurred after September 10, 1975  so press;  tendness incurred after September 10, 1975  covertiment property  covertiment property  covertiment property  covertiment diverted closs credit   | _  |  |                           |
| to but gains, and profits of the tax year.  Is defaulty finenee. (Co not include amounts shown on line 6).  Is officiary fineme. (Co not include amounts shown on line 6).  Is officiary income of Quasilying for dividend exclusion  Is as long-term capital gains (after tax).  But less than prears.  But less than 5 years.  But less than 7 years.  In 1974, 1975, 1976, end 1977.  Years 1974, 1975, 1976, end 1977.  Years 2 less than 7 years.  In the less than 7 years.  Years 2 less than 7 years.  Years 2 less than 7 years.  Years 3 lectured prior to December 17, 1969.  Years 1978  Y   |  | Computation of Corporation's Undistributed Taxable Income  |                           |
| pual gains (line 31, page 1)  come solonary income (00 not include amounts shown on line 6).  as long-term capital gains (after tax)  as ordinary income and qualitying for dividend exclusion  the as ordinary income of (loss)  but less than 5 years  but less than 5 years  but less than 7 years  1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1978  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1975, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 197   | Tarable income Aire 20   |  |                           |
| to but less than 7 years and profit of the Ext year should examine and profits of the Ext year should examine shown on line 6).  So dramary income (0 not include amounts shown on line 6).  So cordinary income of Quasilying for dividend exclusion  to as and many income and qualitying for dividend exclusion  to a short error capital gain (after tax).  The less than 1 years and 1978 (after tax).  The less than 5 years  But less than 7 years  The but less than 8 years  The but less than 8 years  The but less than 8 years  The but less than 8 years  The but less than 8 years  The but less than 8 years  The but less than 8 years  The but less than 8 years  The but le   | axable income (mile 28   |  |                           |
| sa clonge is circularly income. (Do not include amounts shown on line 6).  as long-term capital gans (after tax).  as ordinary income and qualitying for dividend exclusion.  the as rodinary income of (loss).  but less than 5 years.  but less than 5 years.  but less than 5 years.  years   1974, 1975, 1976, and 1977.  years   1974, 1976, 1976, and 1977.  years   1974, 1976, 1976, and 1977.  years   1974, 1976, 1976, and 1977.  years   1974, 1976, 1976, and 1977.  years   1974, 1976, 1976, and 1977.  years   1974, 1976, 1976, and 1977.  years   1974, 1976, and 1977.  years   1974, 1976, and 1977.  y   | 2 Less: (a) Money distribute   | id as dividends but of earnings and profits of the tax year  |                           |
| st ordinary income. (Oo not include amounts shown on line 6).  ss ordinary income and qualifying for dividend eactusion ss ordinary income and qualifying for dividend eactusion is as ordinary income and qualifying for dividend eactusion is as ordinary income and qualifying for dividend eactusion stable as long term capital gain (after tax).  but less than 5 years tyears   1974, 1975, 1976, end 1977 years   1974, 1975, 1976, end 1977   | (b) Tax imposed  |  |                           |
| as fordinary income. (Do not include amounts shown on line 6).  as foregreem capital gains (after tax).  as ordinary income and qualitying for dividend exclusion  le as ordinary income of (loss).  but less than 5 years  but less than 5 years  years   1974, 1975, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, end 1977  years   1974, 1976, 1976, 1976, end 1977  years   1974, 1976, 1976, 1976, 1976, end 1977  years   1974, 1976, 1976, 1976, end 1977  years   1974, 1976, 1   | 3 Corporation's undistribu-  |  |                           |
| as long-term capital gans (after tax)  ss ordinary income and qualifying for dividend exclusion  te as nationary income of (loss)  trable as long term capital gain (after tax)  but less than 5 years  but less than 7 years  years 1974, 1975, 1976, end 1977  years 1974, 1975, 1976, end 1977  years years a layears  but less than 7 years  years years a layears  years years     |  | ions taxable as dictinary income. (Oo not include amounts shown on line 6).  |                           |
| as ordinary income and qualitying for dividend exclusion se ordinary income and qualitying for dividend exclusion stable as long term captal gain (after tax) of transactions after 10-31-78 (after tax) but less than 5 years but less than 7 years   1978   1978   1976   1976   |  | The second secon |                           |
| se ordinary income and quaintying for dividend exclusion te as indenary income or (loss) states as long term capital gain (affect tax) but less than 5 years but less than 5 years but less than 7 years but less than 7 years but less than 7 years but less than 7 years but less than 7 years cedness incurred prior to December 17, 1969 . but less than 7 years cedness incurred after September 10, 1975 se property. centiment property (2)   |  |  |                           |
| te as nedwary income or (loss)  reable as long term capital gain (after tax)  but less than 5 years  but less than 7 years  years 1974, 1976, and 1977  years 1974, 1976, and 1977  years 1974, 1978, 1976, and 1977  years 1974, 1978, 1976, and 1977  years 1974, 1978, 1976, and 1977  years 1974, 1978, 1976, and 1977  years 1974, 1978, 1976, and 1977  years 1974, 1978, 1976, and 1977  years 1974, 1978, 1976, and 1977  years 1974, 1978, 1976, and 1977  years 1974, 1978, 1978, and 1977  years 1974, 1978, and 1978, and 1978  years 1974, 1978, and 1978, and 1978  years 1974, 1978, and 1978, and 1978  years 1974, 1978, and 1978, and 1978  years 1974, 1978, and 1978, and 1978  years 1974, 1978, and 1978, and 1978, and 1978  years 1974, 1978, and    |  | exclusio   |                           |
| re as nordnary income of (loss)  reable as long term capital gain (after tax)  but less than 5 years  but less than 5 years  but less than 7 years  but less than 7 years  but less than 7 years  but less than 7 years  but less than 7 years  cedness incurred prior to December 17, 1969 .  but less than 7 years  cedness incurred after September 10, 1975, but after December 16, 1969 .  ce property*  ce property*  ce property*  ce property*  ce property*  ce property*  ce financial institutions .  (4)   |  | :  |                           |
| but less than 5 years  but less than 7 years  but less than 7 years  years  lest than 7 years  years  lectness incurred prior to December 17, 1969  tectness incurred prior to December 17, 1969  tectness incurred after September 10, 1975  to a lease  (2)  | 5  | come—taxable as ordinary income or (loss)  |                           |
| but less than 5 years but less than 7 years but less than 7 years years 1974, 1975, 1976, and 1977 years 1974, 1975, 1976, and 1977 years 1974, 1975, 1976, and 1977 years 1974, 1975, 1976, and 1977 years 1974, 1975, 1976, and 1977 but less than 7 years years 1974, 1975, 1976, and 1977 techness incurred after September 17, 1969 years y   | 3  | e Income—taxable as long term capital gain (after tax)   |                           |
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| but less than 5 years but less than 7 years    years   1974, 1975, 1976, end 1977   years   1974, 1975, 1976, end 1977   years   1978   but less than 5 years   but less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 7 years   years   less than 8 years   years   less than 8 years   years   less than 8 years   years   less than 8 years   years   less than 9 years   years   less t   | (a) callian or line 3/a)   |  | net or basis              |
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| bot less than 7 years  years 1974, 1975, 1976, and 1977  years 1978  years 1978  years 1978  years 1978  years 1978  years 1978  years 1978  years  y   | Basis of new   | 3 or more but less than 5 years .  |                           |
| years   1974, 1975, 1976, end 1977 years   1974, 1975, 1976, end 1977 years   1978 but less than 5 years but less than 7 years tedness incurred prior to Oceanber 17, 1969. tedness incurred after September 10, 1975 a property to a lesse (2)  | investment   | b) 5 or more but less than 7 years   |                           |
| years 1974, 1975, 1976, end 1977  years 1978  but less than 5 years  yea   | U property   |  |                           |
| but less than 5 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 7 years  - but less than 6 years  - but less than 6 years  - but less than 7 years  - but less than 6 years  - but less than 6 years  - condend institutions  - cond institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institutions  - condend institu   | Į.   | <b> </b> _   |                           |
| years than 5 years.  but less than 7 years.  but less than 7 years.  eterness incurred prior to Oceamber 17, 1969.  so incurred prior to September 10, 1975.  e property.  ns):  (2)   | E ress expenditures  |  |                           |
| bout (ress than 5 years.  by Lears.  by Lears.  by Lears.  by Lears.  by Lears.  charles than 7 years.  charles than 7 years.  charles incurred prior to December 17, 1969.  chedness incurred after September 10, 1975.  chedness incurred after 10, 1975.  chedness incurred after 10, 1975.  chedness incurred after 10, 1975.  chedness incurred after 10, 1975.  chedness incurred after 10, 1975.  chedness incurred after 10, 1975.  chedness incurred after 10, 1975.  chedness   | 353  |  |                           |
| but less than 7 years.  years:  tectness incurred prior to Oceamber 17, 1969.  tectness incurred prior to September 10, 1975.  tectness incurred after September 10, 1975.  tectness incurred after September 10, 1975.  tectness incurred after September 10, 1975.  tectness incurred after September 10, 1975.  (3)  (4)  | Cost of used   | 3 or more but less than 5 years .  |                           |
| te years  as incurred prior to December 17, 1969  te diress incurred after September 10, 1975  te property  vestment property  no):  (2)  (2)  (4)   | investment   |  |                           |
| tedness incurred prior to Oceamber 17, 1969.  Is incurred prior to September 11, 1975 but alter December 16, 1969.  Is property.  Ins):  (2)   | o property   | b) 7 or more years   |                           |
| tedness incurred prior to December 17, 1969.  Is incurred prior to September 11, 1975, but after December 16, 1969.  Itedness incurred after September 10, 1975  Itedness incurred after September 10, 1975  Itedness incurred after September 10, 1975  Inspired inspir   |  | The Marie Ma | The state of the state of |
| (a) (1) interest on investment indebtedness incurred prior to December 15, 1999.  (2) Interest on investment indebtedness incurred prior September 10, 1975.  (3) Interest on investment indebtedness incurred after September 10, 1975.  (b) Net investment income or (loss)  (c) Excess expanses throme or (loss)  (d) Net capital gain attributable to investment property  (d) Net capital gain attributable to investment property  (d) Net capital gain attributable to investment property  (d) Net capital gain attributable to investment property  (d) Net capital property  (g) Accelerated depreciation or—  (1) Low income retail bousding  (2) Other real property subjected to a lease  (3) Fersonal property subjected to a lease  (4) Defence of the capital property and the prop   | I interest on investment t   | ndebtedness;   |                           |
| (2) Interest on investment indebtedness incurred prior to September 11, 1975, but little December 16, 1969   | (a) (1) Interest on Inve   | stment indebtedness incurred prior to December 17, 1969.   |                           |
| (3) Interest on Investment Indebtedness Incurred after September 10, 1975 (D) Net Investment Income or (10ss) (C) Excess expanses from "net lesse property" (d) Net capital gain attributable to investment property (d) Net capital gain attributable to investment property (d) Net capital gain attributable to investment property (d) Net capital gain attributable to investment property (e) Accelerated depreciation on— (1) Low income rental housing. (2) Other and property subjected to a lesse (3) Personal property subjected to a lesse (4) Deserver for losses on bad debts of financial institutions (6) Reserver for losses on bad debts of financial institutions (6) Instancial gain (4ff et lax) (6) Net capital gain (4ff et lax) (7) Net capital gain (4ff et lax)  | (2) Interest on Investing  | :  |                           |
| (b) Net investment income or (loss)  (c) Excess expenses from "net lease property"  (d) Net captal gain attributable to investment property  tem of tax preference (see instructions):  (a) Accelerated depreciation or—  (1) Low income rental housing.  (2) Other real property  (3) Personal property subjected to a lease.  (b) Amortization: (1)  (c) Reserver for losses on bad debits of financial institutions.  (d) Depletion  (e) Intengible drilling costs.  (iv) Net captal gain (defire tax).   | (3) Interest on Inve   |  |                           |
| (c) Determine the control of control of control   | No   |  |                           |
| (g) Person against time trave property  (g) Retact such against time trave property  tem of tax perference (see instructions):  (a) Accelerated depreciation on—  (b) Low Income retail housing.  (c) Other real property  (d) Derivation property aubjected to a lease  (d) Derivation: (d)  (e) Reserve for losses on bad debts of financial institutions  (d) Deptionals gain (define tax)  (e) Ince capital gain (define tax)  (f) Net capital gain (define tax)   |  |  |                           |
| (i) Accelerated depreciation committee to the state of th   |  |  |                           |
| tem of tax preference (see instructions):  (a) Accelerated depreciation on—  (b) Low Income renal housing.  (c) Other real property aubjected to a lease.  (d) Desironal property aubjected (2)  | (a) Net capital gain att   | indiable to myssiment property   |                           |
| (i) Accelerated depreciation on— (ii) Low Income retail housing. (2) Other real property aublected to a lease. (3) Personal property aublected to a lease. (4) Reserve for losses on bad debts of financial institutions. (5) Intengible drilling costs. (6) Intengible drilling costs. (7) Mer chapt gain of after tax).  | 2 Item of tax preference (   | see instructions):   |                           |
| (1) Low Income rental housing. (2) Other real property. (3) Personal property subjected to a lease. (b) Amoutration: (1) (c) Research for losses on bad debts of financial institutions. (d) Depiction. (e) Include possible definiting costs. (b) Net capital gain (effer and targeted tops credit and targeted tops credit.  | (a) Accelerated deprecia   | ation on—  | machenin attitud          |
| (2) Other real property subjected to a lease (3) Personal property subjected to a lease (b) Anortaation: (1)   | (1) Low income ren   | ital housing   |                           |
| (3) Personal property subjected to a lesse (b) Amortanion: (1) (2) (2) (3) (4) (c) Resorved for losses on bad debts of financial institutions (4) (d) Depletion (4) Integrated (4) Personal (4) Integrated (4) Personal (4) Integrated (4) Personal (4) Integrated (4) Personal (4) Integrated (4) Personal (4) Integrated (4) Integrated (4) Personal (4) Integrated (4) Personal (4) Integrated (4) Personal (4) Integrated (4) Personal (4) Integrated   | (2) Other real pro-  | Apad   |                           |
| (b) Produzional property supervery (2) (c) Reserve for losses on bad debts of financial institutions (4) (d) Deptation of the costs (6) Interpretational for the costs (6) Interpretation (6) Interpretatio   | Parameter (C)  | blocked to a lose  |                           |
| (b) Annotration; (1)   | Ē.   |  |                           |
| (d) Depiction of losses on bad debts of financial institutions (e) Depiction (e) Institution of the control of    |  | (4)  |                           |
| (d) Depletion  (e) Intengable drifting costs.  (iv) Net capatal gain (after tax).  New intex credit or commission new lobs credit and targeted lobs credit.  |  |  |                           |
| (f) Net capital gain (after tax)   | (d) Depletion  |  |                           |
| (f) Net capital gain (after tax).  |  |  |                           |
| New lobs credit or combined new lobs credit and targeted lobs  | (f) Net capital gain (a)   |  |                           |
|  | Rew lobe credit or com   | bined new lobs credit and targeted lobs credit   |                           |

# 1970 Department of the Tressury Internal Revenue Service

### Instructions for Form Small Business Corporation U.S.

ncome Tax

# (References are to the Internal Revenue Code.)

A. Who must file form 11205.—Every main business corporation (as defined in ection 1127(a)) that has filed a proper did may be form 2553, unsersection 1372(a) not to be subject to the income tax imposed by chapter 1 other than by sections 58(d)(2) and 339), must file form 11205. Instructions General section and timi der sect the inco (other it

B. Affirmative refusal to consent.—
An election by a small business corporation shall terminate if a new stratebodder (any person who was not a sharebodder on the first day of the first labable
on the day on which the election is effective, or
you he day on which the election is made.
Consent to the election on or before the
shareholder acquired the stock the election on the before the day on which the election is made.

Statemore acquired the section must be to this allocomers to the electron must be to the whole the section must be to the whole the section must be to the principal business, office of agency of the principal business, office of agency of the principal business, office of agency of the principal business, office of agency of the principal business, office of agency of the principal business, office of agency of the principal business, office of a person for other and to all a section by the section of the such presson becomes a shareholder in the such presson becomes a shareholder in the such presson becomes a shareholder in the such presson becomes a shareholder in the such presson for the corporation in which on the such presson becomes a shareholder in the such presson for the corporation and for all succeeding a companion.

C. Termination or revocation.—The detection by the corporation is automatically it reminated (1) if a person becoming a new same to the election as explained an explainable of the election as explained in B above (2) if it cleases to be a small busin a ness corporation as defined in section in the corporation as defined in section (1) if it if the same to be some than 20% of its gross receipts from sources or 137 (e) (-1) if it in this gross receipts more than 20% of which is preceipts more than 20% of which is creeping more than 20% of which is creeping more than 20% of which is creeping to the condict of an interest of a standary of the condict of an interest of a standary of business of passive investment in my manufactured or business of passive investment in my

"Section 11/1/11 integra an electric strain integration of the control of the con where you cappainted to exceed 10 (See years). The company of the

come is less than \$3.000. This termination of any one of the foregoing occurs and for all move deed stands (1922) of the control of the district of the control of the cont

D. Period to be covered by 1978 re-num—Fir the 1978 return for calendar year 1978 and fiscal years beginning in 1978 and ending in 1979. If the return is on the form

RETURN: at FINAL RETURNS —If the ceases to exist, write "FINAL I the top of the form

Le When to file—In general, Form tay (1305 must be filed on on before the 13th say of the third month after the end of the tay year. Form 7004 may be used to request and automatic 3-month extension to file form 50 form 7005 may be used to request an additional extension after obtaining an additional extension after obtaining and additional extension by filing form 705 miles.

|                    | Use the following Int<br>Revenue Service Car<br>address |
|--------------------|---|
| F. Where to file.— |   |

| If the corporation's principal business, effice, or egency is located in  | Use the following Informal<br>Revenue Service Cantor<br>sediress | Ξĝ | E 2   |
|---|--|----|-------|
| New Jersey, New York City<br>and counties of Nassau<br>Rockland Suffolk and<br>Nesichester                        | Haltsville NY  | ž  | 10500 |
| New York (all other<br>Countries) Connecticut<br>Marine Massachusetts<br>New Hampahire Rhode<br>Island Vermont    | Andorer, MA 05501  | ž  | 0550  |
| Alabama Florida Georgia<br>Miszresippi South Carolina   | Allanta, GA 31101  | 5  | 3110  |
| Michigan, Ohio  | Cancinnate OH  | ĕ  | 15999 |
| Arkenses Mansas<br>Louisiena, New Mexico,<br>Oklahome Texas   | Austin, TX 73301   | E  | 7330  |
| Misste Arrene Colorado Idaho Minnesola Montana Prebessa Nevada North Oakota Oregon South Oakota Usah, Washington, | O£44n, UT 84201  | 5  | 84.20 |

G. Depostary method of payment of tax.—The balance of tax due (line 33) must be paid in full when the return is fled more on two installments. Soly, by the 15th day of the third month and 20% by the 15th day of the third month and 20% by the 15th day of the swith month after the end of the tax year.

All corporation norms has payments and controlled the controlled t

The threeliness of deposits will be de-retimined by date feeder of by the mininal made the mining of a deposit and a deposit made the mining of the considered timely in the tabapers establishes that it was mailed on the considered timely in the pre-scribed due date as provided by section scribed due date as provided by section of proposition of the date which are not in compliance with deposit require-timents will nevertheless be processed by the receiving FBB stater than returned to the statement of the mining parment in the statement of the mining parment of the statement are collected by the FRB, and if and by a section paying payment in strument are collected by the FRB, and if obtain them from the internal Revenue Service Center where they will life their copposition's native dealing from 503 may be an experience of the statement of the deposits retain a dentification number, deposits retain.

period.—To l, see section d Form 1128, Accounting H. Change in accounting period, se change an accounting period, se I 442–1 of the regulations and Fo Application for Change in A Period

I. Accounting methods.—Tasable income must be computed suggether that of accounting regularly used in Reports (asset, the method adorted must clearly lifett, tasable morone (See section 446). Unless the law specifically permits, a Unless the law specifically permits, a conditional must change the method of accounting used to report income in prior accounting used to report income in prior accounting used to report income in prior accounting used to report income in prior accounting used to report income in prior accounting used to report income in prior accounting used to report income in prior accounting used to report income in prior accounting the prior in the prior income in prior accounting the prio

Rounding off to whole-dollar amounts.— Money terms may be shown as whole-dollar amounts by eleminating any amount test than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

Y&F ţ returns Information

quired.

Form 1056—Annual summary and from 1056—Annual summary and from 1059—OV, INT, MED MISC, ON FARS and E. These information returns the mark of a few or the manual control of the mark of the ma

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Nerth Kentucky, North 1, Tennessee West Virginia California Remais Indiana, Rentuchy, No. Carelina, Tennessee Virginia West Virginia Optiware, Oststoria derpland, Pennistense

Kansas City, MO ( Frethe CA 9 ¥ Philadelphia PA Memphie.

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ship of \$250 to an attach the
ing company who controls a foreign copotation for its a 10% or more shareholder
for a controlled foreign copanition, and
and a controlled foreign copanition, and
records, and offer the sharine sheet
in the shareholder of the formit 295.2 and 3646

L. Baince sheet.—The abance sheet
for and records, and differences must be reoncied. Copies of baince sheets required
in the place of Schedule L. Certificates
on of deposit should be included as cash on
ine I of the balance sheet
francial statements are to be completed in accordance with the method of its
counting used in computing tasable in a

M. Net operating loss and other deduce of the consultation of these consultation of the consultation of these consultation of these consultation of the consultation o

O Signature.—The return must be yegged and dated by the prevident, vice a gread-and dated by the prevident, vice a gread-and state assumer, a prosecutive transfer or any other corrections that the provident transfer or any other corrections. The receiver trustee or assignee must be any return he or stre is to the year of the provident by the proposition of the proposition, that person should not be pare from 1120S, the space under the segmente of officer should remain blank. If someone prepares from 1120S and does not charge in the corporation, that person should not be pare from 1120S and does not charge in the corporation, that person should not be pare from 1120S should not sign for et any mine, a regular vidil three reproposition such as certainly effect or corposation such as certainly effect in multiswell.

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Abblication 1094s as agained isting some of the preparent's other response between the preparent's other response between the publication also contains the regular. The publication also contains the regular on clastons which govern them work. Tax return prepares should be failured with their responsibilities. This publication is shallable at RS offices.

P. Trensfers to capparation controlled by trensfers to capparation or securities of a corporation changes for property, and no gam or loss a recigion property, and no gam or loss as recigion property, and no gam or loss as recigion property and the resistance and transfere must attach the information required by section 1351–3 of the regulations

Penalties.

I. A cooporation that this to the its tax etum by the prescribed due date including we extensions of time fruit may be subject to a preality of \$% a month, up to maximum of \$25%, for extend month the return is not fixed (the penality of simposed to the next amount due—section \$651). 0-

2. A composition that also to pay the travened dominate to a maximum of 25%, for each month to a maximum of 25%, for each month to a maximum of 25%, for each month to a maximum of 25%, for each month on the rest and the penalty a imposed on the nest amount due—section 6651(a).

The above penaltes will not be imposed to file or to pay was due to reasonable counties and the top and the corporation can show that the failure to file or to pay was due to reasonable counties and the penaltes are in addition to the maximum of the penaltes are in addition to the maximum of section 662 up to a section 662 up

R. Foreign financeal accounts and foreign under the first and of year with the first and of speaking of other search and the first and of speaking of other search and the first and of speaking of the first and of speaking of the first and of speaking of the first and of speaking of speaking of the first and of speaking of the first and of speaking of the first and outling of other first and outling of outling of outling of the first and outling of outling of the first and outling of outling of the first and outling of outling of the first and outling of outling of the first and outling of outling of the first and outling of the first and outling of the first and outling of the first and outling of the first and outling of the first and outling of the first and outling of the first and outling

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by June 30, 1979 with the Department of Prassury. Or Bex 2800, Central Statum, Mashington, DC 20005. Central Statum, Mashington, DC 20005. Do not file if you were a granton of or franks being during it is store to sell since the statum of t

T. Hem E. Total assets....!! there are no assets at the end of the tax year, show the total assets as of the beginning of the tax year.

Get unreplaced and entertainment expones accession to design of Castion and State amount accession of Castion and State amount accession of Castion and State amount accession to be entered at the total amount entert entertainment tackines, girts, trovel, and conventions for whole substantiation would be required under section 234(d).

Expenditures paid or interred in years to reduce to 1 state years beginning in 1978 and not determine to be included in the total (i.e., patriated by the control of the control of the castion of

#### Instructions Specific

(Numbered to correspond with the line numbers on page 1 of the return )

Gross Income

1. Grass receipts — Enter grass receipts or sales from an Business operations except those months of thought 10 to be reported on lines a from reporting, advance payments, and for reporting, advance payments, and for reporting, advance payments, and for reporting, advance payments, and for reporting, advance payments, and for grass profit on colling the same amount to line a frach as schedule shown to line a frach as schedule shown to line a frach as schedule ing years (a) gross sport, (b) precentage of sing years (a) gross sport, (b) precentage of gross sport to gross

amount 50 €

2. Cost of goods sold.—The method of valuing, incliners may not be changed without permission. Application for permission to change must be about 3115. Check the applicable method(s) used for valuing, closing inventionies in line B(a) of Schedule A.

The first signal and the first year the "Last in carry and a signal an

costing. If they are not using the full ab-propriete and of invention costs, they must change to this method under which both direct and deratin indice production costs are mituded for inventory at late pur-poses.

The change to full absorption may be made by fulls from 311s. For further de-tails see Revenue Procedure 75-01, 1975-2 C 8 571, and section 1471-11 of the Full absorption method of inventory costing.—It aspears magnetic in mainly costing.—It aspears magnetic in mainly costing. The full absorption method of inventory costing. Hery must though of inventory costing, they must hange to this method under which in cost and creat mainly made to this method under which costs are membed from method under which costs are membed for inventory value pure.

Cost of operations (where inventiones are not an income determining Sately).

If the amount entered on line 2 includes an amount applicable to cost of operations, aften a schedule showing (1) sala mers and wages and (2) other costs in detail

6. Other interest —Enter interest on Inans, notes, mortgages, bonds, bank de posis corporate bonds, etc. Dir not offset interest income against interest expense

7 Gross rents.—Enter the gross amount received for the rent of property Deduct expenses such as repairs, interest, tares, and dispreciation in the proper lines for deductions The corporation may be limited in the amount of expense deductions afribulable to the rental of a vocation home if the property is used by a shareholder for personal furposes (See section 280A).

9 Sales or exchanges of capital assets and other procept. —See subants Schedulo D (from 1120S), and from 4797. Superioral Schedulo of Gains and Losses If line 9(b) exceeds \$25,000, see in of Schedulo (from 1170S).

Every sale or exchange of a capital asset must be reported in detail in Schedule D (form 11205) even though no gain or loss

10 Other income — Enter any other taxable more ment issted above and epidan on this nature on an attached schedule. Estim of an attached schedule. Estim of a death of the secretic charge of the motion years. Do not est taxable in the secretic harden in price years. Do not est taxable in the secretic form of the secretic form of the secretic form of the secretic form of the secretic death of th

12. Compensation of officers.—Comete columns 1 through 5, Schedule E, for officers Complete column 6, Schedule for your six highest paid officers. To de

termine the highest paid officers, add all in midwarders, including expense account all forences accounts. The midwarder companies account throads companies and an account and account and account and account and account a death of or expenses incurred by or on thehalf of the expenses incurred by or on thehalf of the expenses incurred by or on thehalf of the expenses incurred by or on thehalf of the expenses incurred by or on thehalf of the expenses incurred by or on thehalf of the expenses and wages—Enter on fine all 33 shares and wages—Enter on fine all 31 shares and wages accounted in the last of the than shares and wages dictitled the account of the shares and wages of other than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages deducted to the than shares and wages account to the than shares and wages account the shares and wages account

Enter on line 13b the applicable new tops credit from line 13 of form 5884 or line 20 of form 5884-FV (1978–79). See mistruction 6 of the instructions for form 5884 or the instructions for form 5884 or the instructions for form 5884-FY for additional information.

14. Reals.—Enter the cost of inciden the reals, such as labor and supplies, that don't he order of appreciably profit of the order of appreciably profit of the order of appreciably profit of the order of appreciably profit of a profit

17. Taxes —Enter taxes paid or accrued during the tax year

Do not include Federal income tax or states not imposed on the corporation See section 164(d) for apportingment of taxes on real property thetween Seller and pur

Generally, do not deduct amounts paid or accused during the veat for real property construction period tares (other than for more housing.) See section 189 for details, and the instruction for line 20 for information on amortizing these amounts

18. Interest —Enter interest expense, anduding Investment interest senses, but do not include interest on indebtedness in obligations on which the interest of carry obligations on which the interest is wholly see empt from income tax. For exceptions set term (2) of section 265.

See section 267 for immission on deduce to those for unded expenses and interest on that standard expenses and interest on that standard expenses and interest on that standard expenses and interest on the standard expenses and interest on the standard expenses and interest on the standard expenses and interest on the standard interest interest and interest interest allocable to years only deduct prepaid interest allocable to years a buskequent to any period a buskequent to any period a buskequent to any period any period any period any period any period any period of the standard interest allocable to any period any period of the 1978 and only deduct the amount allocable to 1978. A press were Deduction of the standard of the

19. Contributions.—Enter contributions or gifts actually paid within the tax year to or for the use of charitable and govern-

d may not ex-(line 28, page ) to this deduc-The total amount claimed ceed 5% of taxable income (I 1) computed without regard to tion.

Charitable contributions in excess of the 5% limitation may not be deducted for the tax year but may be carried over to the next 5 lax years.

Corporations on the accrual basis may elect to deduct contributions paid on or be for the 15th day of the third month after the end of the say and the contributions are authorized by the board of directors are authorized by the board of directors by an officer, staining that the resolution authorizing the contributions was adopted by the board of directors during the tax bear of of directors during the tax bear of of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board of directors during the tax board durin

Attach a screedule showing the name of each oceanization and the amount paid of a contribution is made in nongerly other than money, describe the kind of property mining its fair market value if a contribute and the method used in determining its fair market value if a contribution of surposers is included. Show the amount and how it was determined.

Secal view for contributions of certain property—It you make a charitable contribution of property, the contribution must be reduced by the sum of contribution must (1) the condinary meane, short term capital span and (2) for certain contributions, 62 50°, (60 87°, for settle among after 1975) of the long term capital plan.

Bargan sa to a chantable organiza-ton—If you take a chantable contribution deduction for property soft or a chantable organization, the adjusted basis to refer-mining gain from the sale is an amount which is in the same ratio for the adjusted market sale of the property.

20. Amontazhon—I a dedecion as characteristic and a description of the expenditures being annotated (2) date acquired tures being annotated (2) date acquired annotated (4) amontazion dedected in pro yeast, (5) amontazion dedected in the col monts), (6) amontazion dedected in being annotate in the total amonta of the col montasion (1) amontazion (1) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazion (2) amontazione (2) am

See section 169 and related regulations for conditions under which the cost of certified pollution control 1 sculines may be amortized over 60 months.

conditions under n expenditures for child care facilities 50 months See section 188 for conwhich the cost of certain exton the cost of certain exton the job training and child may be amortized over 60 mc See section 189(b) for an real property construction pand taxes, other than for low

tion 189(b) for amortization of orty construction period interest other than for low income hous-

new section 191 under which the incurred in a certified rehabilitation See

of e historic structure may over a 60 month period 21. Depreciation.—See In Form 4562, Depreciation

and de Instructions for applicable to natural Depletion.

The number of plans to be received after a transmission of the plans to be received after a to all plans (to which all assets have not been distributed. Also include any plans in which assets were distributed in the rent year. The number of plans must be claimed whether or not a deduction is claimed. posits
Attach Form T if a deduction is claimed for depletion of timber.

Complete form \$500 for each plan and fine as a separate return forming form \$500-c. In fley of form \$600 for these form \$500-c. In fley of form \$600 for these form \$600 for these form \$600 for these form \$600 for these form \$600 for \$600

Taxability of shareholder-employee ben-fledares — Sees section 1379(b) for inclu-sion of excess contributions in gross in-come of the shareholder employee benefit card. Also, see instructions for column 4 in Part VIII of Schedule K–1

The man of confundants of employee the amount of confundants to employee the man welfare to confundants to employee the man welfare to confundants to employee the man welfare to programs; the man welfare to programs that are not an interdental part of a pression, profit are not mitted from the confundant of the man profit and are admitted from the exclusive beneaths of any to admitted from the exclusive beneaths of any part of the man o

If an item is indirectly attributable both to classific income and exempt income, a morner and ressonable proportion of the item, determined in the light of all the facts and circumstances in each case, must be allo cated to each.

Attach a statement showing (1) the amount of exempt income and (2) the amount of expense items should be coach study on each such class. Show the amount allocated by apportonement series and included by apport on the case of a farming syndicate, a deduction for amounts paid for feed, seed,

Include as a deduction that portion of any dossels time section de5 activities which was not allowable for distribution to satelloders of the corporation 1977 as year because of section 465 and the instruction for line 28 for details.

an metalolucusas y consideration with the composition of the compositi

Bas resource section 465 action tess are limited to the total amount for which the corporation is a risk. Tot each which the corporation is a risk. Tot each which the corporation is a risk. Tot each with the corporation in anomalise deep in the section 465(b)(3) and (4). The amounts are cutuled to the rate of the section 465(b)(3) and (4) where the corporation is modified in more than one activity, and one or more of a the absolute section 465 bit. Total and the section 465 activity which are a section 465 activity with a section 465 activity with a section 465 activity expecting the amount at risk and so activity with 3 bits. It is loss from a section 465 activity expecting the amount at risk and activity with 3 bits. It is loss from a section 465 activity expects the amount the corporation is at risk for the activity at the end of the tax year, at least amount 63 activity at the color of the tax year is all in those from an "at risk" activity not allowed it manual to the shareholders of the tax year shall be thought to the shareholders of the tax year shall be treated as a deduction for the year is necessarily and to missing activity in the first succeeding taxable year See In with for increasing the second of the last year shall be the second of the last seed the second of the last seed the second of the last seed the second of the last seed the second of the last seed the second of the last seed the second of the last seed the second of the last seed the second of the last seed the second of the last seed the second of the last seed the second of the last seed the seed of

30. Minimum tax on tax preference 180. Minimum tax on tax preference 30. Minimum tax on tax preference 30. Minimum tax on the preference and injuries corporation to the preference and only to the extend that the tax mores are subject to the tax imposed by exterior 1378. Compositions having such capital gains in excess of \$10,000 must minimum Tax—Corporations and Fiducianes. All other terms of tax preference, excluding capital gains, must be apportioned under settled with the way not operating losses in approximate with the way not operating losses in approximate the proportioner with the way not operating losses in approximate the proportioner with the way not operating losses in approximate to the proportioner with the way not operating losses in approximate with the way not operating losses.

cluded in their income on Schedule O (form 1040), to the extent provided under the rules in section 1375b, and (3) included in the computation of the share holders' capital gains tax preference

Caution: Recently enacted legislation at tects he reporting requirements on Schedulut K and for items passed through to standard and for items and sometimes of schedulut and and a combined recent probabilities, and a combined re-wind trageled by certain so that trageled by schedulut and trageled by schedulut and trageled for and a combined re-windows for innes 9. 10, and 13 of Schedule K, and part VII of Schedule K, and part VII of Schedule K., and

#### Computation of Undistributed Taxable Income and Summary ¥ SCHEDULE

70

Items Distributions and Other

Lines 1, 2, and 3—Undistributed tax able income less the sum of (1) The taxes imposed by sections (2) The amount of money distributed as dividends out of namings and profits of the taxable year.

Distributions of money made within 2 months and 12 days after the close of the corporation's lay year after treated as distributions of that prior year's undistributed taxable informer to the extent of the share holders pro rata shares.

Summary of Distributions and Other Items

Actual dividend distributions enfered on heads 2, and 60 Storgouler must be moved shown on head 2, School et a mount shown on head 2, School et a mount shown on head of school et effect on the space provided for head of s

If a prior actual distribution reported to shareholders as ordinary in rome on from 1099–010 vs. determined to be copial pain at the clope of the corporation's Law year, the corporation may sive corrected from 1059–010 of the shareholders. The constructive to widens, entered on the S. 94 and 910 to 16 Shedule K. must be reported on Schedule K., must

Line 4.—Enter the actual dividend dis kinditions of money or property that are out of current earnings and profits and hax base as ordinary income. A dividend distri-bation of property does not reduce undis-tributed taxable income.

Line 5.—Enter actual dividend distribu-tions that are to be treated by the share-holders as long term capital gain after tax (See section 1375 and 1.1375—1 of the regulations)

Une 6.—Only those devidends that are not concluded to to out of the earning and political of the last year, quality for the dividend exclusion. For purposes of this dividend exclusion for purposes of this year are deemed not to exceed its abole in come for the year. The dividends entitled to the exclusion would include, for exemple, dividends paid out of excumilated earnings and politic.

tubles 7—Error the tebla amount of dis-tubles of minney and property into using fear ingress after the first is year to which the Schoolaber S election applies include any distribution of undistributed stable income previously street to share blodies as allowed by section 1375(b). See the stable income previously street to share blodies as allowed by section 1375(b). See the stable income is used to share the state come previously taked to share the stable income previously taked to share the stable. In come previously taked to share the stable to stable more made within 2 months and the stable more made within 2 months and the stable more made within 2 months and the stable more made within 2 months and the stable more made within 2 months and the stable more made within 3 months and the stable more more than the stable more more than the stable more more than the stable more more than the stable more more than the stable more more than the stable more more than the stable more more than the stable more more than the stable more more than the stable more more than the stable more more to be reported in the year the distributions are to be reported as a non-dividend distribution on Schedule K of the Floyd from 11999-1017 (See section 1375(f).)

Line 8 – Center that grown or undigitible the that exhibition or undigitible the shareholders as ordinary memor. The undestributed to able moreme is the amount at the shareholders would have received as a dividend if such income had been distributed to state to them on the last day of the copposition's 1ax year.

A dividend distribution of property other money may cause the corporation's undstributed tarable income (fine 3) to exceed the total of lines 8 and 9(a). If there is a net operating loss for the lax year, enter it here

Line 9(a) and (b).—Ener on 9(a) that portion of undstituted that shall encount that is to be treated by the stratefolders as chorn 1378 and 1339—10 the regulators Ener on min e.g(b) that portion of line 9(a) which is attributable to transactions after October 3.1.978 (after 1a.). See instruction for column (g. of section 10 reduced of the military or struction for column (g. of section 10 reduced of from 11203) in the instructions for Science (from 11203) in the instructions for Science (from 11203) in the instructions for Science (from 11203).

Shareholder's Share of Undistributed

Taxable Income, etc.

**K**−1

SCHEDULE

Une 10—Attach a cessarial schedule reporting the total centry property as counted or constructed after September 30.
1978 List the dollar amount for each type of energy property See Sustained 6 form 3469). Computation of Sustaines Energy in westiment Central to each type of energy property.

Line 11. Interest on investment indebt the control of indept of in

Report actual dividend distributions ag pregating \$10 or more to a shareholder during the calendar year on form 1099—DIV

are to be notified of their of the above information computing their limitation Shareholders a rata share of purposes of o å å

Line 1.—Enter each shareholder's pro-its share of undistributed taxable income-lat is taxable as ordinary income. This

rata

Indebtedness a Form 4952 an nvestn level Interest on Inve e shareholder lev ction 163(d).) on the seci

Une 12.—Criter the amount of each term of start of start of amounts of amountation deducted by the corposar in or (in e 2019), and the dollar amount of each specific (2019), and the dollar amount of each specific (2019), and the dollar in the following offer of amounts of each specific (2019), and the dollar in the following offer of multitude of the start of the collar of the

Line 13.—Enter the new jobs credit (intel 30 of from 5884) in the common of new jobs credit and targeted jobs. For 15 of

k-1

Complete a separate Schedule (Form 1120S) for each shareholder, file Copy A with Form 1120S

distributing video tapes, in section

Note: Section 6676 provides a \$5.00 penalty for failure to provide the identifying number of each shareholder

Schedule K-1 (from 11205) must show complete information with respect to all portions who were shareholders of the cor- year. Shareholders generally are taxed on their distribution of the formation of the current tax of their distributions shares of the current tax of their distributions shares of addition to the current tax of their distributions who were the current tax of their distributions who were the current tax of the c

amount is to be reported by the sharehold emon Schedule (I form 1000) Early since a blot free form 1000). Early since a blot free form 1000, (Meter The section 465 activity to six section 465 activity to six section 465 activity to six section 465 activity to six six metured on the 28 at form 1200 is to be meritated on the 28 at form 4 also entered in Part II. The entry in Part It is only for information proposes to assist the shareholder in determining how much allowed to deduct on his or her individual six return. Se ansistuction so Part II (be. low) for an explanation of section 465 activity dost hindridons).

A shareholder's distributive shale of a A shareholder's distributive shale of a A shareholder's distributive shale of a shareholder's distributive shale of a shareholder's distributive shale of a shareholder's distributions of Section 485 and justed basis of any indepledires of the composition to the shareholder must be reported or expenditure must be reported or shareholder. B (form 1040), line 3 of Part II.

Line 2.—Enter each stateholder's promate has been doubt and an arter ta on line 2(a). This amount is to be reported by the shareholder on Schedule D (form 1040) as "ret long term gain from 1040) as "ret long term gain from Shill business corporations (Subchapter S)."

On line 2(b), enter each shareholder's state of that portion of index 2(3) attributable to transactions completed after Octo et a), 1,998 if this is a set capital gain, this amount will be entered by the share holder in column g of Schedule D (Form 1940).

Actual dividend distributions taxable as ingit ferm captale gain may be reported on line 3. Part II, Schedule B (form 1040) See section 1375 and 1375—1 of the regulations concerning special rules appli-able to distributions of efecting small business corporations.

# PART 11.—Losses from Section 465 Activities

an en: Special uries apply in the case of an electric small business corporation en8,8,8ed in the following activities activities (a) holding, producing, or distributing motion picture lims or wide stapes. (b) farming (as defined in section 1946(e)).

(c) lessing section 1245 property to others are appropriately or or exploiting, oil and (d) exploiting for, or exploiting, oil and (d) exploiting for exploiting, oil and 185 which may be determed in connect or connect or explaint may be determed in connect or explaint may be determed in connect or explaint may be determed in control of the close of the tax year. As harbendoter is generally condected at its for the activity to the extent of the mount of money and the didusted basis of the property the shareholder to surfavor to the extent of the mount of money and the didusted basis of the property the shareholder to surfavor with a special and building for payments. From each property, of the extent of the order of the tax payer's interest in such property). (See section of the mount of money of the tax payer's interest in such property). (See section and exceptions to the above general rule, and see ceptions to the above general rule, and see

the credit or returns. concerning moves and video lapes and sensing activities.

If the composite exclose dispersion more rengated in one of the composite exclose dispersion to the section dispersion that the control in the section dispersion they sent that the video in the section dispersion they sent that the video in the section dispersion that they are no operating loss for the year, then the vieted in Part II. (If more than one section of Each activity losses are to be entered in Part III. and they are supporting schedule listing.

Any loss disalloved under section dispersion to the tax year shall be treated as a de-aduction allocable to such activity in the fact such activity activit

The regular investment credit acts is 10 percent for property acquired and placed in service and qualified progress expedit acts taken into account drums the fax-able year. An additional 10% energy moverty acquired after September 1978, and additional 10% on 15% invest. The additional 11% or 15% invest. The additional 11% or 15% invest. The additional 11% or 15% invest. The additional 11% or 15% invest. The additional 11% or 15% invest. The additional plan is provided from section school of the property acquired and plan into account to the amount of used property adiple for the investment credit is \$100,000.

PART III.—Interest on Investment Indebtedness

Is accounted to the regular investment in addition to the regular movestment recent property reported in Park of Schedule K-L. attach a separate schedule show in the corporation's investment in qualities of energy property. See Schedule B (from 3468), Computation of Business Energy Investment Credit, for details concerning energy property.

# PART VI.—Property Used in Recomputing a Prior Year Investment Credit

When property is disposed of prior to the "the years," assigned, ears havehold er must be notified. Ears haveholder must be notified. Ears haveholder must readilut the amount by which the credit steer and amount by which the credit is ten in a prior year or years exceeds the computed due to the early disposition to the property. Since the property, is not section if the most predit or recomputation of the investment credit for outsilied progress expenditures, see section of 1(a)(3) and property and approximately progress expenditures, and section of 1(a)(3) and we diseast approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress and approximately progress. The interest on investment indebted mess must be allocated to the period in which the indebtedness was incurred. The indebtedness was incurred. The proof to December 1, 1955 and 1960 to 166, 1999, and (3) after December 166, 1999, and (3) after Settember 166, 1999, and (3) after Settember 1995. For additional information see form 4992. Each shareholder mast be notified of the vertice of vertice of v

These items are combined with similar friends from their some other sources as to compute the shareholder's limitation on the deduction for inferest incurred on investment indebtedness (See Form 4952 and section 163(d.)).

#### Creoit Jobs PART VII.-New

Preference

PART IV.—Items of Tax

Shareholders of record on the . . . day of the habbe year as allowed a fas credit on their motionals are terms for their pro-rata share of the new jobs credit computed by the corporation on Form SEAL (line 13) of the combined new jobs credits and taxing combined new jobs credits and taxing select jobs credit computed on Form SEAL—79 (line 20).

## PART VIII.—Other Shareholder Information

All items of tax preference are taken me account by the Shareholders, along the small form 4555. Conservations on the small form 4555 or Extrate or Trusts). The tems of tax preference except tending lamps, as a poportioned to each shareholder on a daily basis and not as of the end of each year. This manner is consistent with the way net operating sizes are appropriately experienced to each shareholder on a daily basis and for so other stareholder on a daily basis and for so other stareholders.

Column 3.—If the number of shares owned by a shareholder changed during the year, attach a statement showing the number of shares held for each period.

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PART V.—Property Investment Credit

Column 4.—Enter the compensation again to each stareholder including any excess contributions to a persion, profit sharing, etc., plan made on behalf of a sharing terc, plan made on behalf of a shareholder employee. Excess contributions are those deductible by the corpora.

Investment Credit.—Shareholders are allowed a tax credit on their individual returns for their share of the corporation's investment in certain depreciable property.

must at-

then under section 404(a)(1), (2), or (3) over the session commensusion received (1) 5% of order by the shaehold received to five the section of the shaehold seem ployer from the corporation during (2, 57, 50, 4).

A shaehold-remployer of offer who owns for is considered as owning under section 318 considered as owning under section 318 (31) on any day of the taxable year of the corporation, more than \$% of its out-the corporation, more than \$% of its out-the form rules does not apply to contributions to section 1379(b).

Credit for wages, paid or incurred in a work Incentive (WH) program—Share folders are allowed a Wing Will on their folders are allowed a Wing Will on their folders are allowed a Wing Will of the Corporation. The Credit is 20% of the corporation. The Credit is 20% of the Corporation. The Credit is 20% of the Corporation and their seek WIN program wages paid of incurred for the first 12 months of employment of the WIN Incurred and Immations, see Form 4874 and sections 50% and 50%. Shareholders of 1908–79 Issai year constitions are to see Form 4874—Y for special rules and limitations concerning. The corporation must attach a state will require of the wages of such WIN program emit showing each shareholder's share of the wages of such WIN program emitors. In the milotyee's name, social security and roll WIN program wages.

VIN credit returns N.X Shareholders claiming the Winust attach Form 4874 to their

Tax from recomputing a prior year with refed. Ta Willy employee is dismissed within the inst 90 days, or length, when the 1870 days, or length, which the 1870 days, or employees, the Will Credit of a cays, or early hardred to recompletely taken may be subject to restative. It so, each shardredfer must be given a statement showing his offer share of Will wages attitubulate to each such Will wages attitubulate to each such Will wages attitubulate to each such Will wages attitubulate to each such Will wages attitubulate to each such Will wages attitubulate to each such Will wages attitubulate to each such Will wages attitubulate to each such Will wages attitubulate to each such Will was ord security number, and prior of encountered to the service of the will respect to sect such Will respect to sect such Will remains and to make the service of the found For exceptions a Form 4874 and sec regulations

prior year t be offset k incentive The lax from recomputing a two work incentive credit may not against the current year's work credit

For more information obtain Publica-tion 589. Tax Information on Sub-chapter S Corporations, from your local infernal Revenue Office

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the specific industry group from which the largest parcentage of "total specific industry group from which the largest parcentage (ling 1, page 1) plus all other income (lines & through 10, page 1). On page 1 plus all other income (lines & through 10, page 1). On page of the largest parcentage of bronch products of service that section! for the largest percentage of bronch receptage of the principal business activity. If call mill products," the principal business activity is "Call mill products," the principal purposes activity is "Call mill products," in principal products activity is "Call mill products," in the principal purposes activity is "Call mill products," in particular products and the principal products and the principal products are products." Building materials, hardwars, garden supply, and mobils home dialers. 2020 Concents, grown, and plante products of the product of the pr MORTEALE TRANSPORTER

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| 1978 EARLY Tax Computation (continued) | Employer Identification Number 27 Enter 17% of line 10 | 29 Enter 30% of line 14  |   | 34 Line 32 × number of days in taxable year after 12/31/78  number of days in taxable year  35 Add lines 33 and 34 | 36 Excess of net long term capital gain over net short-term capital loss (Part III, line 8, column f) | 39 Amount on line 38 × \$25,000 | 40 Amount on line 37 × \$25,000                                   | 42 Subtract line 39 from line 38                       | 3 4 3 4 | Form 11205, page 1, line 29 th 131, organization series error, respectively. |  |   |   |   |                                 |   |   |   |   |  | 425,000,00   | here and on   |
|--|--|--|---|--|---|---------------------------------|---|--|---------|--|--|---|---|---|---------------------------------|---|---|---|---|--|--|---|
| Capital Gains and Losses               |  | Short-term Capital Gains and Losses—Assets Held One Year or Less | A. Date securined c. Date sold d. Consules as a. Cost or other f. Co. (mo., dey, yr.) perse of sale |  | 2 Unused capital loss carryover (attach computation)  | end 2)                          | Long-term Capital Gains and Losses—Assets Hold More Than One Year | 4 Enter section 1231 gain from line 6(a)(1); Form 4/9/ |         |  | 6 Net long-term capital gain or (loss) (combine lines 4 and 5) | 7 Excess of net short-term capital gain (line 3) over net long-term capital loss (line 6). Enter here and on Form 1120S, page 1, line 9(e) .  8 Excess of net long-term capital gain (line 6) over net short-term capital loss (line 3). Enter here and on Form 1120S, page 1, line 9(e) (less instructions regarding columns genound). | Part IV Tax Computation (See Instructions For Lines 9 Through 46) | 9 Taxable income (form 1120S, page 1, line 28) .  10 Enter \$25,000 (members of a controlled group, see instructions) | 11 Subtract line 10 from line 9 | 18 Subtract line 12 from line 11.  14 Enter line 12 from line 11.  15 Enter line 13 or \$25,000, whichever is lesser (members of a controlled group, see instructions). | 18 Subtract line 14 from line 13 .  18 Enter line 15 or \$25,000, whichever is lesser (members of a controlled group, see instructions) . |   |   | Add lines 18, 19, and 20.  Excess of net long-term capital gain over net about-term capital loss (Part III, line 8, column f). | осу minimum),  | Entre 30% of line 24. Income tax on captain gains for calendar year corporations—Enter the smaller of line 21 or line 23 here and on Form 11205, page 1, line 29. |
| (Form 1120S)                           | Name Newton Service                                    | Part   Short-term  | a. Kind of property and description (Example, 100 shares of "Z" (5.)                                |  | sed capital loss ca   | ě                               | Part II Long-term   | er section 1231 gal                                    |         |  | I long-term capital  | cess of net short:tel<br>re and on Form 112<br>cess of net long-terr<br>re end on Form 112  | V Tax Comp.   | cable income (Form  | otract line 10 from             | bract line 12 from  | 16 Subtract line 14 from line 13  | 17 Subtract line 16 from line 15 .<br>18 Enter 20% of line 10 | 19 Enter 22% of line 12 . 20 Enter 48% of line 13 . | Add lines 18, 19, and 20 ,<br>Excess of net long-term ca   | Enter \$25,000 (statutory minimum) , Subtract line 23 from line 22 | Enter 30% of line 24, Income tax on capital gains for e Form 1120S, page 1, line 29 .   |



Department of the Treasury Internal Revenue Service

# Instructions for

### Schedule D (Form 1120S) Capital Gains and Losses

(References are to the Internal Revenue Code.)

This schedule provides for the reporting of sales or exchanges of capital assets. Every sale or exchange of property must be reported even though no gain or loss is indicated.

See Form 4797 and related instructions for reporting sales or enchanges of property other than capital assets including the sale or exchange of property used in the Table to husiness and involuntary conversions (section 1231), also, gain from the disposition of interest in oil and gas property (section 1254).

Note: The Tax Reform Act of 1976 increased the holding period for long-term capital gains and losses from more than 9 months to more than one year for laxable years beginning in 1978 and thereatter.

In the case of amounts received from an installment sale, the holding period rule in effect in the year of sale will determine the treatment of the amounts received as long term or short-term gain.

Gains and losses on futures trans-actions (but not options on futures transactions) in any commodity sub-let to the rules of a board of trade or commodity exchange will retain the more than 6-month holding period tule for long term treatment. See sec-tion 1220.

Capital Assets.—Each item of property held by the corporation (whether or not connected with its trade or businesss) is a capital asset secapt; (1) inventoriable assets or property held primarily for sale to coustomers; (2) depretable or neal property used in the trade or business; (3) certain copyrights, literary, musical, or artistic compositions, left property; (4) accounts or notes receivable acquired in the ordinary course of trade or business for services andered or from the sale of property described in (1) above; (5) armunicipal obligations; and (6) publication of the United States Government (including the Congressional Record) which is received from the 1 United States Government or any agency thereof, other than by puritables agency thereof, other than by puritables agency thereof, other than by puritables agency thereof, other than by puritables agency thereof, other than by puritables after price at which it is offered tor sale to the public, and which is sale.

Exchange of "Like Kind" Property—Although no gain or loss is recognized when property held for productive use in a trade or business or for investment is exchanged solely for property of a "like kind" to be held either for productive use in a trade or business or for investment, you must report the transaction on 55hedule D (form 11205) or form 479, whichever is applicable. This access in trade or other property held is stock in trade or other property held is stock in trade or other property held is stock in trade or other property held is stock in trade or other property held is stock in trade or other property held is stock in trade or other property held is stock in trade or other property held is securities or evidences of indebted ness or interest. If Schedule D is applicable, identify the property dispead of acquisition in column (b) and write the date of acquisition in column (c). Write "like kind exchange" in column (c). Write "like kind exchange" in column (c) and enter the adustised basis in toolumn (e). Einer zero in column (f) and enter the adustised basis in the column (e). Einer zero in column (f) and enter the adustised basis in the column (e). Einer zero in column (f) and enter the adustised basis in the column (e). Einer zero in column (f) and enter the adustised basis in the column (e). Einer zero in column (f) and enter the adustised basis in the column (e). Einer zero in column (f) and enter the adustised basis in the column (e). Einer zero in column (f) and enter the adustised basis in the column (e). Einer zero in column (f) and enter the adustised basis in the column (f) and enter the adustised basis in the column (f).

Gain from Sale of Depreciable of Property Between Certain Related Tapagets.—Gan from the sale or exchange of depreciable property be interested to the tween related persons is ordinary in order it such property is, in the hands of the transferes, subject to depreciably that individual to the transferres, subject to depreciably that individual in depreciably or more in value of the out: standing stock of which is owned, directly or indirectly, by or for such individual, or (2) two or more corporations 80 between the outs of the outs. The dividual of (2) two or more corporations 80 between the order in value of the outstanding stock of each of which is owned, directly or indirectly by or for the same individual. In general, section 318 applies with respect to 8

held by (a) a taxpayer who so received to such publication, or (b) a taxpayer in whose hands the basis of such publication is determined, for purposes of a determining gain from a sale or extense, in whole or in part by reference to the basis of such publication in the hands of a taxpayer described in 6(a).

For special rules applicable to capital gains of an electing small business corporation, see section 1.1375—7 of the regulations.

the constructive ownership of stock. Item (2) only applies to sales or exchanges made after October 4, 1976, unless the sale or exchange was made uprusuant to a binding confract entered into an or before that date. (See section 1239.)

Capital Losses.—Capital losses are allowed only to the action of capital gains. A net capital loss, however, may be carried forward as a short term capital loss for 5 years (10 years to the actent the loss is attributable to a foreign expropriation loss) or until exhausted, whichever comes first.

Short Sales of Capital Assets.—For rules relating to certain short sales of stock or other securities and transactions in commodity futures, see section 1233.

Worthless Securities.—Except for abasks, if securities that are capital assets become wholly worthless during the taxable year, the loss is to be treated as a capital loss as of the last day of the taxable year.

Losses Not Allowable.—No loss is allowed for wash sales of stock or securities. (See section 1091.) No loss is allowed (distributions in liquidation excepted) on transactions between related persons. (See section 267.)

Dptions to Buy or Sell.—See section 1234 for rules pertaining to the treatment of gain or loss in the case of a purchaser or that of a grantor of a purchaser or that of a grantor of ties, or commodities granted after September 1, 1976.

Losts or Other Basis, As Ad-justed.—In determining gain or loss, the basis of property wall generally be its cost. If property was acquired by bequest, gift, tax-free exchange, in-voluniary conversion, or wash sale of stock, see sections 1014 (and 1023), 1015, 1031, 1033, and 1091, respec-tively. Attent an explanation if the basis used is other than actual cash cost of the property.

If a charitable contribution deduc-tion is allowed by reason of a sale of property to a charitable organization, the adjusted basis for determining gain from the sale is an amount that

term capital loss, i.e., line 8, column p P. Part III; Schedule D (From 11205) 2 exceeds \$25,000 and you are not lish ble for the tax, attach an explanation (why this tax does not apply. (Questions A through D below may be an it tons A through D below may be an experded and firs page affached to Schedule D (Form 11205) as an explanation. By answering the following questions, you can determine if you are if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers to questions A. B. if the answers the tax applies and you must complete Part IV of Schedule D (form 11205). Otherwise, you are not liable in the fax. is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property. Minimum Tax on Tax Preference Items.—If the net long:term capital gain exceeds the net short-term capital loss, you may be liable for minimum tax. See Form 4626.

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Installment Sales.—If you sold presonal property for more than \$1.000 or real property regardless of amount, you may be eligible to report amy gain under the installment method if (1) there are no payments in the year of sale or (2) the payments in the year of sale or (2) the payments in the selling price. (See section 453.) Such lesselling price. (See section 453.) Such payments, with at less tone payment being made in each of two or more gayments. with at less tone payment.

A Does tazable income, \$25.0001.
\$25.0001.
B. Does net captal gain
B. Does net captal gain
B. Colors net captal gain
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III. Schedule D. of years.

For treatment of a portion of payments as "unstated interest" on deferred payment sales, see section 1483.

If you elect the installment method attach computation for additional information on Installment and Deferred Payment Sales.

yearst to the state of the stat

 Property acquired during the taxable year or within 36 months preceding the taxable year; . . . Yes

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2. Property acquired, directly or indirectly, from a corporation, that was not in existence as an 11205 corporation during the taivable year or within 36 months preceding the taxable year up to the time of the acquisiabte tion; Column G, Parts I, II, III.—It line 8. Column G, Parts I, III.—It line 8. Countle gain (if any) on line 8. Countle for it ransactions complete column g based on all transactions completed after October of 31. 1978.

The computation in column g is a free or in the area and a sign on line 8. It column g, enter capital gain on line 8. It column g, enter parts gain on line 8. It column g, enter parts gain on line 8. It column g, enter parts and our ing the taxable year (after tax) on the Report each shareholder's procrate share of such gain (after tax) on when the share of such gain (after tax) on when the share of such gain (after tax) on when the share of such gain (after tax) on when the share of such gain (after tax) on when the share of such gain (after tax) on when the share of such gain (after tax) on when the shareholder's procrate share of such gain (after tax) on when the shareholder's procrate share

3. Property having a substituted basis (basis determined by reference to its basis in the hands of the transfer or corporation to your lift the answer to question D is "Yes." and the tax is applicable, com-

Part IV—Tax Computation.—Section 1378 imposes a tax on certain capital gains of an electing small business corporation.

If net capital gain (excess of net ong term capital gain over net short-

pute 30% (or a combined 30% and 28% may be applicable for fiscal year corporations) of the net capital gain (excess of the net long-term capital gain over the net short-term capital loss) attributable to property described in question D. It hits amount is less than the tax on line 26 (or 46). Part IV, Schedule D (form 1120S), at each this computation to Schedule D (form 1120S), at each this computation to Schedule D (form 1120S), at least his computation to Schedule D (form 1120S). Enter this amount on the left of the amount. "Substituted Basis." (Section 1378(c)(3).)

Members of a Controlled Group.—
If the corporation is a component
member of a controlled group of corporations, see section 1561 and reparal regulations for rules on how to
allocate the amounts on lines 10, 12,
14, and 16.

Capital Gains Tax.—The capital gains tax rate for electing small business corporations is 30% for a 1978 calendar year, and a combined 30% and 28% for 1978 fiscal year corpo-

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For purposes of questions C and D above, a corporation is not considered to be in existence for any taxable year that precedes the first taxable year which the corporation has shareholders, acquires assets, or begins business, whichever occurs first. Lines 9 Through 46.—Calendar

year corporations are to complete innes 9 through 13; ontil lines 14 through 13; ontil lines 14 through 13; and complete lines 18 fiscal year corporations are to complete lines 22 through 26; and complete lines 27 through 46.

Line 37.—Only a gain is to be reported on line 37. This gain is computed only on transactions occurring after December 31, 1978. Do not use the amounts in column g. Parts 1, II, and III. Compute the capital gain for the period after December 31, 1978, on a separate schedule. The alter this period of the tax year is 28 percent.

P-0977013

Form 3468
Department of the Traumy (stemul Revetus Service)

Computation of Investment Credit

1978

Identifying number as shown on page 1 of your tax return 1. Use the format below to list qualified investment in new and used property acquired or constructed and placed in service during the tax year. Also list qualified properts expenditures made in 1974, 1974, 1975, 1976, and 1977 if you made the proper electron prescribed in section 66(01)(6) for those tax years. If progress appenditure property is placed in service during the tax year, do not list qualified progress sependitures for this property. See asstruction for line 1. ress experientes for ma property, are naturation, no may, a.

If you are claiming 100% investment credit on certain ships, check this block ▶ □. See instruction K for details,

Note: Include your share of investment in property made by a partnership, estate, trust, small business corporation, or lessor. ► Attach to your tax return

| Ty<br>pro                                  | Type of<br>property                              | Line    | (1)<br>Life years   | (2)<br>Cost or basis<br>(See Instruction G) | Applicable<br>Percentage | Qualified investment<br>(Column 2 x column 3) |
|--|--|---------|---|---|--------------------------|---|
|  |  | 3       | 3 or more but less than 5   |   | 331/3                    |   |
| - 8  | New<br>Droperty                                  | 9       | S or more but lass than 7   |   | %99                      |   |
|  |  | છ       | 7 or more   |   | 001                      |   |
| Qualified 197                              | 1974 1975, 1976 and 1977                         | Ð       | 7 or more   |   | 20                       |   |
| expenditures                               | 1978   | ê       | 7 or more   |   | 8                        |   |
| 5  | Used   | ε       | 3 or more but less than 5   |   | 331/3                    |   |
| (See inst                                  | (See instructions for                            | 3       | S or more but less than 7   |   | 662%                     |   |
| dellar                                     | _  | Ê       | 7 or more   |   | 100                      |   |
| 2 Qualified investment<br>3 10% of line 2. | estment—Add lines 1(a                            | 1(a)    | 2 qualified investment—Add imes 1(a) through (h) (see instruction M for special limits) . 3 $10\%$ of line 2 .  | M for special limits)                       |                          | 000000000000000000000000000000000000000       |
| 5 Corporations                             | r public utility prope<br>; electing the additio | onal i  | <ol> <li>Y<sub>0</sub> (4% for public utility property) of certain property (see instructions M and N).</li> <li>, , , , , ,</li> <li>Corporations electing the additional investment credit for contributions to Employee Stock Ownership</li> </ol> | utions to Employee Stock                    | Ownership                |   |
| Plans—Attac                                | ch election statement                            | t (see  | Plans—Attach election statement (see instruction I and instruction for line S)  | or line S)                                  |                          |   |
| (e) Additions                              | (a) Additional 1% credit—Enter 1% of line 2 .    | r 1%    | of line 2   |   |                          |   |
| (b) Additional                             | credit (not more than 5                          | 58)     | (b) Additional credit (not more than 5%)—Enter allowable percentage times adjusted line 2 (attach schedule) ,   | djusted line 2 (attach schedula)            |                          |   |
| 6 Carryback ar<br>7 Tentative inv          | nd carryover of unus<br>estment credit—Ado       | sed cr  | 6 Carryback and carryover of unused credit(s)—Attach computation (see instruction F) . 7 Tentative investment credit—Add lines 3 through 6 .  | (see instruction F)                         |                          |   |
| 8 (a) Indiv                                | viduals—Enter amou                               | unt fre | 8 (a) Individuals—Enter amount from Form 1040, line 37, page 2  |   |                          |   |
| (b) Esta                                   | ites and trustsEnte                              | eram    | (b) Estates and trustsEnter amount from Form 1041, line 27 or 28, page 1.   | or 28, page 1                               |                          |   |
| (c) Corp                                   | xorations—Enter am                               | ount    | (c) Corporations-Enter amount from Schedule J (Form 1120), line 9, page 3   | ), line 9, page 3                           |                          |   |
| 9 (e) Cred                                 | it for the elderly (in                           | pivibu  | 9 (e) Credit for the elderly (individuals only)   |   | _                        |   |

ê ê ç

Foreign tax credit

Tax on lumps wand stributions (see instruction for line 9(c)).

Passession tax credit (corporations only).

Section 72(m)(5) penalty tax (individuals only). (d) Possession tax credit (corporations only)........

Limitation

(b) If line 11 is more than line 12(a) and your tax year ends in 1978, enter 50% of the excess (if your tax year ends in 1979, enter 60% of the excess). (Public utilities, railroads, and airlines, see instruction 1.) . . . separately, controlled corporate groups, estates, and trusts, see instruction for line 12). 

Total Investment Credit—Add lines 14 and 17. Enter here and on Form 1040, line 41; Schedule J. (Form 1120), line 10(0), page 3.0 or the appropriate hire on chief return a have was nade by a partnership, estale. Inust, small business corporation, Schedule A. If any page of your investment in line 10 and above was nade by a partnership, estale. Inust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit. Schedule A

| <i>y</i> |
|----------|
| 99       |
|          |

U.S. GOVERNMENT PRINTING DEFICE 1978-263.354

1978 Department of the Tressury Internal Revenue Service

# **Computation of Investment Credit** Instructions for Form 3468

(References are to the Internal Revenue Code)

# New Tax Law Provisions

1. The Energy Act of 1978 provides a refundable energy movestnent credit of 10% refundable energy movestnent credit of 10% refundable energy movestnent credit of a nonefundable energy property and a control of the description of the description of the description of the description of the energy property also poundables as regular movestnent credit property also poundables as regular movestnent credit property also provides a resign and anythous creditering in the energy property also provides any energy resett provisions. New Scheduler from 3468) will be made available to provide for the computation of the energy is

2. For tax years ending in 1979, the tax liability limitation as figured on line 12(b) was increased to 60%. Public utilities, rail-trads and airlines, see section 46(a)(7) and (8) concerning revised limitations.

3. The 10% credit rate and the \$100, 000 limitation on used property are made permanent

S. For tax year ending their 10/31/28, cooperative organizations described in section 1381, days, claim the investment credit to the same actent it is available for transpares in general, in addition, new section 46(b) provides that any credit the cooperative cannot use because of the lax liability immatrion (section 46(s)) shall be allocated to the patrons of the cooperative. 4. See new section 48(a)(1)(b) concerning certain single purpose agricultural or horicultural structures which qualify for the investment credit.

6. Generally, pollution control facilities the eligible for 100% investment credit for tax years ending after 1978. See section 46(c)(5).

7. New section 48(a)(1)(E) extends the investment creat for rehabiliston expenditures for all types of business and pouductive business, sections, which are used for readental anothers. This provisor is effective for qualified expenditures paid on moured the first 10/2/178 for bundings which have been in use for all least 20 years.

8. The investment credit is denied for credin air conditioning or healing units as well as certain boilers fueled by oli or gas with a re placed in service after September 30, 1978. See sections 48(a)(1)(A) and 48(a)(10) for details.

Commuter highway vehicles having a life of 3 years or more are eligible 100% investment credit. See section

| e | e |

### General Instructions

A. Who Must File.—Any individual, estate, trust, or corporation claiming an

investment credit must attach this form to its income tax return.

Parinethy and small bushress corpo-rations not requed to the this form be-cause the critical claims from the and supplies. The properties and and supplies a properties are complete. Schooling the anount of investment criefs showing the anount of investment criefs proper qualities progress, expendi-tures that is to be divided among the part-ners of sharbolders.

This credit does not apply to a Domestic Infernational Sales Corporation (DISC) and is not divided among DISC shareholders

An estate of trust is allowed a credit for the state of trust is allowed a credit for the state of trust is allowed a credit for credit for the state of the stat

B. When Allowed.—The credit is allowed for the first year in which the quality opporty is placed in service or for the year in which progress expenditures are taken in which progress expenditures are taken into account (see section 46(d)(4)(F) for exceptions).

C. Property Defined—(See New Tax Law Drawsons a state which a finite percent provision and provision and an arrangements of the penalneg on when the riem is sedured, containing the penalneg on when the riem is sedured, containing the penalneg of the pena

(1) Tangible personal property,

(2) Elevators and escalators, (2) Other transible property, including certain real property (escept buildings and mental property (escept buildings and least buildings and least buildings and least buildings and least buildings and least buildings as research facility for lugible commodities for these activities, and activities, and Livestock (rother than horses) if sub- stanhally identical livestock (rother than any) is not as buildings of these activities, and present buildings of the sub- and the sub- and the sub- and the sub- property of the sub- and the sub- property of the sub- and the sub- and the sub- property of the sub- and

This credit does not apply to property:

(1) Used mainly outside the U.S.;

(2) Owned by or leased to e tax-exempt organization, unless the unrelated business income tax applies; 3

Dusiness income tax applies;

30 Owned by or leased to governmental units;

4) Used for lodging or for furnshing the lodging unitses;

7) The property, such as a restaurable to the property, such as a restaurable to the property is used by a hotel commercial facilities.

(c) The property is a conneperated verified manifest or or the property is a conneperated verified machine machine in or drysty end.

Amortized over a Syear period such as railroad rolling stock, rehabilitation of low income rental housing, or child care facilities (see sections 184, 167(k), or 188 respectively).

O. Election for Leased Property.—A usesc may elect to treat all or part of an investment in new property as if it were made by the lessee (See section 48(d)) by for limitation on availability of the credit to certain lessors, see section 46(e)(3).

E. Recomputed Tax on Early Disposition of Property and I you dispose of property prior to the life years category used in life uning investment credit, recompute the credit You may use Form 4255 to compute the tax increase.

Special Rule for Carrower of Universed Credits Amont Tax Years Ending Bettine 1974 1971 with the Carrower of Service before 1971 with the carrower of Carrower of 1974 1971 with the Carrower of Service of Carrower of 1974 1971 may be carrower of Service of Carrower of Personal Carrower of Carro You may make a claim for refund based upon the carryback of an unused invest ment creed by fining form 1000 (roby usal, or from in 120X (corporations) for the year to which the unused credit is carried year to which the unused credit is carried for a tendance quick). From the form 104S (collividuss) of form 1139 (corpora

Priority of Application of Gredits —The limitation is first absorbed by:

(1) Investment credit carryovers to cur-rent year, then by

(2) Investment credit earned in current year, and then by (3) Investment credit carrybacks

G. Beast and Cost.—The credit for new property applies to the basis of the property applies to the basis of the property applies to the cost of the property. The cost of the property. The cost of the property. The cost of very property traded in unless the trade of any property traded in unless the trade of any property traded in unless the trade property traded in unless the trade property traded in unless the trade property traded in unless the state of all or any portion of an investment credit prediction of an investment credit prediction of an investment credit carrylose to carryone

No adjustment for additional first year opportation or salvage value is required. For purposes of the investment credit, the useful life of the qualifying property must be the same as the useful life used for depreciation or amortization.

W Qualified Progress Expenditives—
You may elect under section 46(d) to increase your confined incestiment for a year
by the allowable qualitied incestiment in
progress expenditives properly as defined
in section 46(d)(2) and (3). This election
make by attaking a statement to this
form and shall apply to the tax year for
which it is made and to all subsequent tax
years.

The amount of qualified progress ex-predictives which may be fasher mit as-count in a lawyes beginning in 1978 is the same of (a) Book of the qualified progress expredictive made in a law year beginning 1978 bits to 100% of the qualified progress ress expendictives; made after January 21, 1976, in that was beginning in 1974, 1975, 1976, and 1977 producing a proper elec-nified for such years.

1. 11%-11.5% Investment Credit (Corporation and 11% (or 11.5%) investment credit for an 11% (or 11.5%) investment recent for and additing investment reportly that is otherwise elegible for the 10% credit providing it mels the equirements of section 46(a)(2)(B) and section 301(d) of the Tax Reduction Act of 1975 (as amended).

A corporation may elect the additional credit by attaching a statement to this form

J. Public Utilities, Raintoads, or Altrica.—The alternative intension under osetton 46(a) will apply to a public Utility. As anieded or an anime, if the amount of qualitied investment attributed to public variety property (or national property) (or size approperty) (or size of the property) is 25% or more of the property or adulted investment to the year fording performed to the year fording performed to the public utilities this applies to any year ending performed to the terminant line applies to any year ending performed to any year ending the public utilities and soft and animes. This applies to any year ending the public utilities and soft and animes this applies to any year ending the public utilities and soft and animes the public utilities and soft and the public utilities and soft and manufacturers of who translated animes, and manufacturers of the public utilities and manufacturers.

K. Ships.—An investment credit equal to \$50% of the normal investment credit is allowed for certain vessels. Sea section 46 (8)(1) through (6) for additional details. Note: If you claim 100% instead of 3%, you are required to check the block the instruction for line I on the front of

L. Movies and Television Films.—See section 45(k) for special rules on the computation of investment credit for movies and television films.

A controlled group of corporations (see section 48(c)(2)(C)) must apportion the \$100,000 limitation among the component members of the group. The apportromment is based on the totals cost of used property that each member placed in service. The

Mutual Savings Institutions, Regu-I Investment Companies, Real Estate stiment Trusts, and Cooperatives.— qualitied investment for investment

credit property and the \$25.000 amount in line 12(a) are limited for the above organizations. See section 1.46–4.0 f the regulations to determine these limits.

\$100,000 limitation and the applicable per centages based on useful life are not considered in making the apportionment,

N. 7% Property (4% for Public Utilities).

ttes).—Property asquared to constructed broad to 3 must 22, 1975, and pleased in reported on the 4 to 10 form 3469. The niceparty on the 4 form 3469. The niceparty on the 4 form 3469. The niceparty is 4 for public utilities).

Estates and Trusts—For an estate or trust the amount of qualitied investment is apportioned among the lestate or trust and the beneficiaries. The apportionment is based on the income of the issue of the estate or frust allocable to each.

### Specific Instructions

Line 5(4) — The additional 1% credition in E(3) is allowable to the extent the corporation makes the required contribution of cocker or setting a few properties of cocker or contribution must equal if SOP) This required contribution must equal if SoP the qualities of integration of the discovery of the contribution of the co

Lines 1(a)-(c). New Property.—Enter on the appropriate line the basis of new prop-erty placed in service during the year (See instructions C and G)

Lines 1(d)—(e). Qualified Progress Er. I peraltius. Actives on the 1(d) colored peraltius of peraltius makes in 1934, 1935, 1935, and in 1937. Enter on the 1(e). The amount of qualified pergerss expenditures in a male in 1938. (See instruction H and sec. 1 ton 46(e)(7).)

Do not take any qualited progress expenditures for the year in the progress period to the year in mine progress expenditure progrey is placed in service or for the progrey. The investment property is placed in service is best on which the property is placed in service is best on which the property is placed in service is best on the entire qualitied measured in the property reduced by the progress expenditures in the votate and the service of the progress expenditures.

Line \$(b) — The credit to be entered on the \$(b) \$1 intend to a parameter \$5% intend to a parameter \$5% intend to a parameter \$5% intend to a parameter \$5% intend to the second continue of \$60 continue the qualited investment to be used in the above completion, reduce line \$2 by the qualited investment for property accompletion, reduce line \$2 by the qualited investment for property accompletion, reduce line \$2 by the qualited investment for property accompletion, reduced by the qualited investment on the \$2 is attributed by the qualited in \$197. (For example, if \$30 congress executed by the appropriate parents \$2 is stributed by the appropriate parents \$2 is \$2 Line 9(c). Tax on Lumpasum Distribu-lton-individuals, estates, on thosts with the reported of funds and estatus-tions from qualified employees trusts or multy plans are to entre in amount of partial tax included in line 8. This partial is is computed on form 4972 and form 5544. Lines 1(P-(h). Used Property.—Enter on the appropriate and recognished to the personned and recognished to placed an exercised from the placed and service during the year (See unstruction of Droperty Internets received as a gift or acquired from certain related on a place does not qualify for the investment related from certain related from certain related or an exercise of the constituent of the investment of the certain related or an exercise or an e

Line 12. Limitation.—If the tax liability (line 11) is \$25,000 or less, the investment credit may not exceed the amount of the tax liability Dollar Limitation on Used Property —In general, the amount of used property that you may take into account may not exceed \$100,000 This amount is determined with-out regard to the applicable percentages based on useful inte.

if the tax liability exceeds \$25.000, the credit may not exceed \$25.000 plus 50% (60% for tax years ending in 1979) of the excess for calendar year taxpayers If a husband and wife file separate re-turns, each may claim up to \$50,000 If one of them has no qualitying used prop-erty, the other may claim up to \$100,000.

If you and your spouse file separate re-turns and both are entitled to an invest-ment credit, compute the limitation by sub-stituting \$12.500 for the \$25,000 shown in line 12(a). The amount of used property placed in its secure by a partnership, small business is corporation, estate, or futust that may be in taken into account cannot exceed \$100, 000. The \$100,000 lumistion also applies 4 to each partner, shareholder, and benefit et clark.

Controlled corporate groups (see section Adds)(6) must divide the \$25,000 among ell component members.

An estate or trust must reduce the \$25,000 amount to lay \$25,000 multiplied by the qualified nustrent apport towed to the estate or trust, divided by (c) the featle on trust, divided by (c) the featle on trust, divided by (c) the featle on trust, divided by (c) the featle on trust, divided by (c) the featle on trust, divided by towed to the seatle or trust and its beneficiaries.

283-404-1

### **E**nergy Investment Credit Computation of Business

★ Attach to your tax return.

SCHEDULE 8
(Form 3468)
(November 1978)
Interest Review Service
Name

To be Used ONLY for Tax Years Ending After 9/30/78

Note: All filers are to attach a schedule showing the computation of total basis and total qualified investment for each category (lines I(a) through I(e) and line 4) of energy property. See instructions

#### Energy Nonrefundable Part

and on Form 3468 (see instructions) (a) Basie Enter total amounts from attached schedule(s) for each category of energy property below here (d) Shale oil equipment (e) Equipment for producing natural gas from geopressured brine. Nonrefundable energy credit—Enter 10% of line 2, column (b), Add lines 1(a) through 1(e), columns (a) and (b) Alternative energy property
 Specially defined energy property.
 Recycling equipment.

### Credit Part II - Refundable Energy

Retundable energy credit—Enter 10% of line 4, column (b), here and on the appropriate line of Form 1040,

Form 1120, and other returns as explained in the instruction for line 5.

FATHER II Any Part of Your Investment in Parts I and II Above was Made by a Partnership,

Estate, Trust, Small Business Corporation, or Lessor, Complete the Following Statement:

(Under "Category," indicate which line applies—1(a), (b), (c), (d), (e) or line 4.) (a) Basis Enter total amounts for solar and wind energy property from attached schedule

(b) Questined

Part III.

Basie Progress Property 12 % 10 % Category Address estate, trust, etc.) Name (Pertnership,

#### Energy Act of 1978 Highlights of the

(References are to the Internal Revonue Cods)

### Refundable Energy Credit

(a) The Act provides for a refundable energy credit (i.e. the credit can exceed the taxpaper's fax lability) for investment in solar and wind energy property acquired or constructed after September 30, 1978

10) The creates is equal to 10% of the outlined orderment in solar or wind an outlined orderment in solar or wind an outlined order to compute in Part II of 4%. The creat is computed in Part II of 4% and the solar order of the appropriate line of Form the next the order of the appropriate line of Form the instruction for line 5.

(a) The Act provides for a norredund able energy credit for including and a ward energy property) accurate or consistent of the special property) accurate or consistent and a second second and a second second and 10 10% of the qualified investment in energy property.

68 of entered in sections 48(1)(3) and 48(1) (2) The cent is immed to 100% of the institute of the section 46(a)(4) the institute as defined in section 46(a)(4) the model of the allowable credit for regu-tar investment credit property. The credit is computed in Part 1 of Schedule B (form 3468) and is then entered or form 548 to determine the allowable credit for the year (see instruction for ines 3)

### Energy Credit is in Addition to Regular Investment Credit

(a) Generally, the refundable or mone fund and able or more and able or magnet of the regular 10% of a section of the section

# extension stopperty qualifies for the energy credit and the regular investment credit, such property would be listed on mine i. form 3468, and six oon the appropriate line of Schedule B (form 3468) II the property, it would be listed only an Schedule B (form 3469) II stopperty, it would be listed only an Schedule B (form 3469).

energy credit, but not for the regular vestment credit.

A Who Mouf File.—Any individual, es-tale, including sexpol algorithms and and and ceregy forgetty, is used predominantly in energy forgetty, is used predominantly in an unrelated red or burners the in-come of which is subject to its under section 51). I claiming the refundable or noneturable energy credit must attach have refune. General Instructions

B. Energy Property Defined.—Energy property water stars (1) elementive energy property. (2) solar or wind energy property. (3) solar or wind energy property. (3) specially defined energy property. (3) specially defined energy property.

235-320-1

| (4) recycling equipment,   | puted for energy property acquired or                                       | (3) Combine the energy credit v  |
|--|---|--|
| (5) share our equipment, or (6) equipment for producing nature?  | constructed ener September 30, 1978, and olaced in service in the tax year. | line 7 or line 13 of the 1977 form   |
| gas from geopressured brine.                                     | Basis and qualified investment are com-                                     | end enter the combined total on  |
| To cualify for the energy investment                             | puted for qualified progress expenditures                                   | of the 1977 Form 3468.   |
| credit, energy property must:                                    | Incurred efter September 30, 1978.  | Line 5.—Individuals, estates,  |
| (1) Meet the requirements of regular                             | A separate schedule showing the com-  | corporations, and other organizati   |
| Investment credit property except that                           | putation of pasis and qualitied invest-                                     | cluding exempt organizations if  |
| the provisions of sections 48(a)(1) and                          | ment for each category of property must                                     | ergy property is used predominan   |
| 48(s)(3) do not apply to energy property.                        | all items of information as shown in the                                    | which is subject to law inder section  |
| (2) Be constructed effer September 30,                           | Semple Computation Schedule located at                                      | are to claim the refundable energ  |
| 1978, or acquired enter September 30,                            | the end of these instructions. See sec-                                     | (refundable if this credit is in ex  |
| the ternaver   | tions 48(I)(1) through (12) for details                                     | the tax liability or if there is no ta   |
| (2) Man and an and an and an an an an an an an an an an an an an | about items within each category of   | ity) on their respective returns.  |
| the change which are to effect of                                | property.   | The refundable energy credit is  |
| of accountation females April (0) and                            | If eny part of your investment was  | eble only for tax years ending af  |
| מו שכלתופון (פכיווסון בפרונסון                                   | made by a partnership, estate, trust,                                       | tember 30, 1978, if your tax ye  |
| (4) Have a useful life of three years                            | small buginess corporation, or lessor,                                      | after this date and you have not fil   |
| or more at the time the property is placed                       | be sure to complete Part III of Schedule                                    | income tax return by the time y  |
| IN PRIVILE.  | 8 (form 3468).  | these instructions, include the ref  |
| See sections 48(I)(I) through (12) for                           | if qualified progress expenditures are                                      | credit in the total amount to be   |
| details.   | Involved, see section 46(d)(1) through                                      | on the line referenced below and   |
| C. Special Rules The following spe-                              | (7) and the Instructions for Form 3468                                      | the margin next to the total amo   |
| cial rules apply:  | for details concerning qualified progress                                   | amount of the energy credit  |
| (1) Alternative energy property, solar                           | expenditures.   | words retundable energy credit.  |
| or wind energy property, and recycling                           | Une 3.—   | 1076 Form 1040 Los 62 oses 2   |
| equipment do not include property which                          | 1978 Calendar and Fiscal Year Taxpay.                                       | 100 100 INC -100 INC ON 100 AT   |
| is public utility property. In addition, spe-                    | ers (1978 form 3468) These taxpayers  | 1978 Form 1041 line 37 cape 1  |
| clary defined energy property dues not in-                       | may claim the nonrefundable energy  | A Service of the serv |
| omoedy because specially defined energy                          | credit by entering the amount from line 3                                   | 1079 Form 1120 (inc 32 page 1  |
| property must be trefalled in connection                         | or schedule a (rorm 3458) on line to or                                     | 13/0 LOUIL 1170, IIII 32, page 1.  |
| with an existing industrial or commercial                        | the 1978 Form 3458 and completing   | (4) 1977 Form 1120F, line 6,   |
| facility.  | TOTAL STORE BENDERING.  | 1978 Form 1120F, line 6, page 1.   |
|  | 19// FISCEL TEST / BADBVETS WILD LOA  | 15 1077 Com 000 1100 34  |

Ichedula B (Form 3468) (11–78)

(2) The energy credit is limited to 5% in the case of property which is financed in whole of part by the proceeds of an industrial development bond (section 48 (1)(11)),

A general extrement 30, 1978 (uncluded the property of experience at host of the part of the part of the part of the part of the stretched mest contain all items of information as shown in the stander of the stretched mest contain all items of information as shown in the stander of the stretched to featilise about items within each category of property.

The same boulders of your investment was made by part part of your investment was made by part of your investment was made by part of your investment was made by part of your investment was made by part of your investment was made by part of your investment was made by part of your investment was made by part of your investment was made by part of your investment was made by part of your investment was for made by part of your investment was made by part of your investment was made by part of your investment was form 3468.

If qualified progress expenditures are formed as approached and completing may claim the morrefundable energy credit by entering the amount from line 3 of the strength of the year fars separated to the computation to determine the form the amount from line 3 of the strength of the year fars separated in the manifur of line 1 of the sample of line (s) or fine the amount from (s) above in the margin to the form was separated in a short of the sample of line (s) or fine the amount from (s) above in the margin form (s) above in the margin for the of the surface of the control of the surface of the sur (3) Solar equipment does not include a session solar equipment does not include the session solar equipment of the session solar equipment with solar equipment of the session solar equipment of the session solar equipment of the session solar equipment of the session solar equipment of the session solar equipment of the session solar more than one category dueling the session solar more than one category of series properly, the trapper is limited to a single 10 percent sensor more control of that property.

Unes 1(a) through 1(e) and Une 4.— Enter the total basis and notal qualified Investment for each category of energy property on lines 1(a) through 1(e) and line 4. See sections 46(c) and 48(b). Basis and qualified investment are com-

Instructions

Line 5. Andiaviduals, existles, frusts, corples for the defining terms of agricultural state of agricultural state of agricultural state of performents it the serio claim face of beautiful the serio claim face of beautiful state of the surface of the state of the s

| <u>\$</u> ; | Within Each Cat                                 | Life years                           | Basin | Applicable | Column 4 x column 5) |
|-------------|---|--------------------------------------|-------|------------|----------------------|
| ٥           | 8   | 6 ,                                  | (9)   | 9          | 6                    |
| 3           |   | but less than 5                      |       | 331/3      |                      |
| ŝ           |   | 5 or more<br>but less than 7         | }     | %99        |                      |
| 3           |   | 7 or more                            |       | 8          |                      |
| 9           |   | 1978 qualified progress expenditures |       | 8          |                      |
| 3           |   | 1977 qualified progress expenditures |       | 8          |                      |
| å           | otal-Add lines (a) through (a), columns 4 and 6 | na 4 and 6                           |       |            |                      |

5 STATE OFFICE

that apportions the new jobs credit be tween itself and its beneficiaries, pleas see instruction H and the instruction for line 13 before completing the form. shown on page 1 of Note: If you are a member of a group of trades or businesses that are under common control or if you are an estate or trust that apportions the new jobs credit between itself and its beneficiaries, please 1978 mportant—The employer's wage and salary deduction must be reduced by the new jobs credit on line 13. (See instruction G.) = during calendary year 1977 (see instruction for line 2).
Subtract line 2 from line 1.
Enter 50% of line 1.
Enter 50% of line 3.
Enter 105% of total wages paid in celendar year 1978 (see instruction for line 6).
Enter 105% of total wages paid in calendar year 1977 (see instruction for line 6).
Enter 50% of the smaller of line 6.
Enter 50% of the smaller of line 9 or line 8.
Enter 50% of the smaller of line 9 or line 8.
Enter 50% of the smaller of line 9 or line 8. Enter 50% of the smaller of line S or line 8.

Enter the smaller of line 9 or \$100,000 (married individuals filing separately, estelts and trusts, see instruction for line 10).

Enter the unemployment insurence weges (limited to \$4.200 for each employee) paid to vocational rehabilitate. The retrial employees during calender year 1978 (see instruction £).

Enter the sameline of (a) 10% of line 11 or (b) 20% of line 9.

Current year new jobs credit—Add lines 10 and 12 (see instruction I for special limit). (Members of a group of trades e business under common control, small business corporations, partnerships, estates, and trusts, see instruction for line 13) . . . . 1 Enter the total unemployment insurance wages (limited to \$4,200 for each employee) paid during calendar Enter 102% of the total unemployment insurance wages (limited to \$4,200 for each employee) paid Subtract line 18 from line 16. (All filers, other than shareholders, partners, or beneficiaries to which lines 20, 16 (a) Induvduals—Enter amount from Form 1040, line 37, page 2.

(b) Estates and trusts—Enter amount from Form 1041, line 27 or 28, page 1.

(c) Corporations—Enter amount from Schedule J (form 1120), line 9, page 3.

17 (a) Credit for the alderly (induvduals only).

(b) Foreign tax credit

(c) Investment credit

(d) WIN credit for political contributions (indivduals only)

(f) Credit for notitical contributions (indivduals only)

(g) Credit for man degendent care expenses (indivduals only)

(g) Possession tax credit (corporations only)

(h) Tax on lumpsum distributions (see instruction for line 17(h)). other jobs credit, complete only unes 16 through 19, enter the apportioned credit on line 20, 21, or 22, respectively and complete the balance of the form as applicable. If you are an individual who has more than one new jobs credit, see instruction for line 13. New Jobs Credit

> See separate Instructions.

> Attach to your tax return. Section 72(m)(5) penalty tax (individuels only) . . . Limitation If you are a small business corporation, or open earliers for states or trust, which apport to bons the credit to shareholders, partners, in through 11 you are an individual sheeholder, partner, or beneficary who receives the credit from the above entities and have no for year 1978 (see instruction for line 1) . . Total (edd lines 17(a) through (i)).

1970 Department of the Tressury Internal Revenue Service

# Instructions for Form 5884

**New Jobs Credit** 

(References are to the Internal Revenue Code)

### General Instructions

usually based upon the employer's total unemployment insurance (FUIA) wages (immled to \$4,200 for each employee) paid during the 1978 calendar year III is equal to 50% of the amount by which the employer's FUIA wages. workers may claim a new jobs credit for their tax years beginning in 1978. This credit is employers who hire additional paid during 1978 exceeds the greater of Generally,

- (1) 102% of lotal FUTA wages paid during 1977, or
- 50% of total FUTA wages paid during 1978. 3

The credit is limited to the lesser of the (1) 50% of the excess of the total wages following amounts

- (determined without any dollar limita-tion) paid during 1978 over 105% of the total wages paid during 1977,
  - (2) \$100,000-married persons filing sepstruction for line 10 of this form (the total jubs credit of a laxpayer involved in more than one business enterprise anately and estates and trusts, see inmay not exceed \$100,000), or

ten (1). Local year taspayers with tax years pergenning in 758 med us the wages paid dur-ing 1917 and 1978 and not during their local year for chample it you tax year began 12/1/78 you would figure your ceefil and limitation in (1) above by taking into account wages paid during the calendar years 1977 and 1978 To figure the credit and the limitation in Tax liability as defined in section 53

An employer also is allowed an additional credit that is equal to 10% of the FUTA wage; or and in vocational reballollomin referral employers during the celendar year. See institution E for definitions and similations concerning this.

Shareholder's credit from Schedule K-1 (Form 1120S) plus unused new jobs credit (see instruction for line 13) .

Partner's credit from Schedule K-1 (Form 1065) plue unused new jobs credit (see instruction for line 13) .

ឧដឧដ

Beneticiary's credit from Schedule K-1 (Form 1041) plus unused new jobs credit (see instruction for line 13) . Line 20, 21, and 22 limits Enter the smaller of line 20 or the amount figured by using the formula in the line 23 instruction . Enter the smeller of line 21 or the amount figured by using the formula in the line 23 instruction .

21, or 22 apply, ere to skip lines 20 through 23, enter zero on line 24, and complete lines 25 through 27.) .

A. Who Must File—Any individual estate trust organization, or carcination services or some services or any small business row policy credit, or any small business coporation parties by estate, or trust final apportions the credit and provided and provided and provided and provided and provided and provided and any organization of the credit for the credit of the c

5884 (1978)

Ē

Total allowable new jobs credit (add lines 22 and 26). Effete here and on Form 1040, line 44, Schedule , form 1120), line 10(d), page 3; or the appropriate line on other returns.

\$ U.S. CONTINUED FROM THE OFFICE | 1878-0-263-184

(b) Enter the smeller of line 21 or the amount figured by using the formula in the line 23 instruction.
(c) Enter the smaller of line 22 or the amount figured by using the formula in the line 23 instruction.

(1978-79 Fiscal Year Filers See Instructions for Form 5884-FY)

shareholder, partner, or beneficiary must also be attached to the income tax return, For further details on allocation of the credit, see section 52(f) and (g).

8. Now Employers.—Employers who stated in business in 1978 can quality for the new jobs tax credit. Generally, the new jobs credit for new employers is equal to 25%, of the total FUTA wages (limited to \$1.200 for each employee) paid during

C. Credt Not Mioued.—Generally, employers, who are not subject to EUTA or who are tax everyth organizations (other man a competative disextition in SEL) of most quality for the credit See institution below for special rules regarding agricultural and vaload employers

Generally, unemployment insurance wages are FUTA wages up to \$4.200 per employee. Agricultural employers are to use redeal insurance Contribution Act (FICA) wages up to \$4,200 Rainbad employers not covered by FUTA use 7% of the Rainbad employers not covered by FUTA use 7% of the Rainbad Unemployment Insurance Act (RUIA) wages up to \$4,200 See section \$1(f)(1), (2) and (3) D. Unemployment Insurance Wages. --

E. Vocatonal Rehabilitation Referral Employees—For 1978, compleyer may claim that an additional creater of 10% of (1) the first standard control of the firs

A vocational rehabilitation referral em-pleyee is a flandicappere empleyee who has been referred to the employer upon com-pleiton of on while receiving), rehabilita-tion services according to a written rehabilit itation plan under a State plan for voca-tional rehabilitation services approved under the Rehabilitation Act of 1973, or a program of vocational rehabilitation in ried out under Chapter 31 of title United States Code (4)

e credit determined under section 51 4s ore than the tax liability hindation of thon 53, the excess (unused credit) may F Unused Credit

be carried back to each of the 3 tax years preceding the year of the unused credit and afferwards may be carried forward to each of the 7 years following the year of the unused credit. (See section 53(c).)

G. Employer's Deduction for Sali of Wages.—No deduction is allowed in the salicy of

and Wages. An Oddeduction is allowed to an employer for the part of salenes and wages paid or incurred for the tax year equal to the new jobs credit on line 13 of Fern 5884. The saleny and wage deduction is to be reduced even though the new jobs credit is not used for the current tax year. For example, an employer would be retirided to a \$20,000 credit on line 30 but has tax liability of only \$18,000. The employer must reduce the salery and wage deduction by \$20,000 even though the slandwable may to be credit of \$2,000 may \$18,000. The unused credit of \$2,000 may but be used to carryback and carryforward purposes. In most cases, employers must reduce the appropriate salary and wage deduction on their returns by the new jobs credit on line 13 of form 5864, and employer that is a member of a group of trades or bush sases under common control must reduce its salary and wage deduction by the amount of new jobs credit (line 13) appropried to it from the group. (See instruction Ht1) below in

When sidners and wages are capitalized when sidners and wages are capitalized precision must be reduced by the part of the may jobs credit that algority to are sale are said wages being capitalized for expending the may be credit on the 13 of print 5844 is \$1,000 and \$1,000 of this credit is attributable to salems and wages being capitalized (which represent 10% of this cardion would be reduced by \$100. The sidnow mould be reduced by \$100. The sidnow mould be reduced by \$100. The form 1100 into 1170 line 13 from 1065, into 135 from 1065, into 135 from 1065, into 135 from 120 min 31.

Note: Attach a schedule to Form 5884 for use the back of the form) to reconcile any differences for cases in which the reduction of the appropriate selary and wage deduction of the appropriate selary and wage deduction is the sty bin the new jobs credit on line 13 of form 5884

H. Special Rules ---

the inguistations under common control are one take frameworks. The new jobs creatiful to the group must be apportuned associated in the properties of the p (1) Trades or Businesses that are Under Common Control — When there is a group of I tardes or businesses under common control, the new jobs credit according to ntrol, the new jobs credit according to chon 51 is figured on the basis that all a preparations under common control.

tions and Dispositions—See section 52(c) and regulation 1.52—2 concerning adjustments that are to be made when a major similar of a trade or business is exquired or disposed of after 1975. (2) Adjustments for Certain Acquisi-

(4) Short Tax Year —If the employer has more than one tax year in 1978 the new jobs event, shall be determined from the employers last tax year beginning in 1978.

(5) Wages paid by an employer to an employer to an employed uting 3ny valendar years is aben into account only if more than one half of the wages paid is for services performed in the United States in a trade or business of the employer.

I. Mutual Savings Institutions, Regu-lated Investment Companies, Real Estate Investment Trusts, and Cooperatives.— Trees institutions are not allowed the full section 51 credit. See regulations 1.52–3 for the applicable limits.

### Specific Instructions

Lora 1—Erent the total unemployment insurance wages (immed to \$4.300 for each employee) baid during 1978. Generally three sexts you'll be reported on the 1970 on the 1978 form 940. Special three sported or three sports of sext ending the sext of the 1978 form 540 (Special propers) (See sext on \$111(2) and (3)).

Line 2.—Generally, enter 102% of the dotted unemployment wakes (inte 15, 1977 Form 940) paid during calendar year 1977 Special rules appiv to agricultural and rail rand minloyees (See section 51(1)(2) and (3)).

Line 6.—Enter total wages (disregard may any doller intriation) and in 1938 An employee swages must be taken into account only in more than one half of the wages paid during the calerdar year are for sevices performed in a trade or busis these of the employer in the United States Total wages include salants, wages, commissions, less, binuses, wages, commissions, less, binuses, wages, commissions, less, binuses, wages, commissions, less, binuses, wages, commissions, less, binuses, wages, commissions, less, binuses, wages and the value of goods, longing food, and clothing that are subject to the FUTA its. For agreemally only cash emmeatum is subject to the FUTA its. For agreemally only cash emmeatum is subject to the FUTA and carried and any energy that carding the above except that exit that the FUTA and RUIM Laves. The special rules contained in instruction Hillsoms total wages.

Generally, for line 6, total wages would reported on line 15(a) of the 1978 Form

anous such that the \$100 000 that has a mount must be reduced to an amount that has the same ratio to \$100,000 as mount that has the same ratio to \$100,000 as the portion of the rewipo's creed allocable to the earlier amount of such credit and to the entre amount of such credit and to the entre amount of such credit common control (see historical and the proper common control (see historical and the group credit on the such that made the greater proportionate con that made the greater proportionate con the group must report the commonlation of the group credit on these 11 through 13 (ground must enter ris about one that the such one says of the group credit on the says of the group credit on the says of the group credit on the says of the group must enter ris about one of the must enter ris about one of the credit of the 13 and any unused credit from prior of sub-sequent years on the 4 of a separate freem \$584 (groung lines 1 through 12) and any unused conflict from prior or sub-sequent years on the 4 of a separate freem \$584 (groung lines 1 through 12) and any confidence of the following the approximater of the following the about the membries of the group credit to the membries of the group. Line 10.—If a husband and wife file separate returns the \$100.000 lumination must be reduced to \$50.000 each. This floors not about 10 to book so so have a so inderest in a tode of to book so, so that has no inderest in a tode of to book so for the tax spouse so that we spouse it wear.

For an estate or trust, the \$100.000

Common of portrons that she in common and common and common and common and common and common and common and common and common to the common to the

If the new lobs created to the estate or trust risk to be epotentioned to the estate or trust risk to be epotentioned to the estate or trust risk in a separation of the estate or trust and the beneficiaries on the basis of the in occine of the estate or trust allocable to each. The estate or trust allocable to each the estate or trust must attach to come of the estate or trust must attach to the missing the estate or trust special or trust must attach to the missing to the state or trust the missing to the right or missing portion in the margin to the right or missing to the state or trust them will complete lines 14 through 27, as apoli complete lines 14 through 27, as apoli complete lines 14 through 27, as apoli complete lines 14 through 27, as apoli complete lines 14 through 27, as apoli complete lines 14 through 27, as apoli to determine its allowable new jobs credit to be claimed on Form 1041. The beneficiary is to determine the or her all lowable new jobs credit as explained below.

Line 25 —Line 25 contains the fair liability limitation in exets of the separate inmitation computed under section (3(ti)) has she amount of the cated allowable from all sources, other than partnershaps corporations.

\$100,000 Limitation.—The total new stoods credit to be entered on the \$2(3), 23 or \$2 ms, not exceed the sum of 1,\$100,000 (\$2 ht oots) amount of the credits earned by employers amount of the credits earned by employers and any unused new jobs credit from prior or subsequent years.

Publication 902.—For more detailed information please get Publication 902, Tax Information on Jobs Tax Credit, from your local Internal Revenue office.

Note Where an individual shareholder, partner, or hereform, is entitled to a new york credit from two sources, such a strong sources, such a strong sources, such a restain, the new jobs credit of the properties by the new jobs credit of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the properties of the same form the state of the same form the fold allowable credit to determine the fold allowable credit of determine the fold allowable credit to min 13 pust the partnership credit on nine 13) to be entered on the individual taxpayer's form 1940.

Line 17(h). Tax on lump-sum distributions—Individuals. estables, or trusts which are recipients of lump sum distributions from quadride demploes 'trusts or annuty plans are to enter the amount of partial tax is computed on from 4972 and form 554.

Line 23 Limits.—The new jobs credit developed have 20, 21, or 21 is limited to the proportionate part of the Law labelity on the proportionate part of the Law labelity on the 19 that is attroubable to the shareholders, partners to beneficiary is interesting and the credit is disrived to the standard or partnership, estate, or trust from which the credit is disrived.

The credit from each entity is limited to an amount computed in accordance with the following formula.

Note: The carryback or carryover of an unused new jobs scelet resulting from the application of any of the final drons since places. The state of the second state of the second support of these respective suppared immediates as a protection of the second subsequent jeers (See protection F.).

The credit figured on lines 1 through 13 in the same of the same o

### Part 2 Forms and Instructions for 1979

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| Name (see instruction by) Number and street E Dis inserpretted  |  |
|---|--|
|   | •  |
|   | 4. Other costs (ettach schedule)   |
| Crty or town. State, and ZIP code 5   | 6 Less: Invert   |
| (e) Grass receipts or sales \$  | □ Cost (ii) □ Lower of cost or market as described in Regulations section 1.47 as described in Regulations section 1.471-2(c) (see instructions)   |
| E 4   | (c) Did you use any drafe method of invertionly valueton not described abover  |
| Interest on obligations of the United States and U.S. Instrumentalities   | (c) Check if this is the first year LIFO inventory method was edopted and used. (If checked, statch form 970.)   |
|   | ventory computed under LIFD  |
| Ss royalties  | (s) at the corporation eagage accurate.   1 ***   1 ** |
| II (ettach Form 4797)   |  |
| Other Income (see instructions—attach schedule) , , , , , , , , , , , , , , , , , , ,   | Schedule C Dividends (See Instruction 4)   |
|   | 1 Domestic corporations subject to 85% deduction   |
| 13(b) Less WIN and jobs cradit(s) Balance   13(c)   | 2 Cetain promontina anisher to Rest Admission  |
| Repairs (See instructions)  | 4 Dividenda from Wholly-owned foreign subbidieries subject to 100% deduction (section 245(b)).   |
|   | 5 Other dividende from foreign corporations  |
|   |  |
| Interest  | 7 Foreign indicated grossing (section 7.8)  8 Chalifolds dividents are assisted from willisted drowing and subset to the 100% desiration 245(1/3).   |
| managem energy  | 9 Taxable dividends from a DISC or former DISC not included in line 1 (section 246(d)).  |
| th Form 4562)   | 10 Other dividends   |
|   | 11 Total—Effet here and on line 4, page 1.   |
|   | 3. Then Person of companies  |
| Advertising   | 2. Scall secrify stable 6 ordina 1. Emirard organisms inmasses   |
|   |  |
|   |  |
| TOTAL deductions—Add tines 12 through 26  |  |
| <u>.</u>  |  |
| (29(b)  |  |
| Taxable income (subtract line 29 from line 28)  | Total compensation of officers—Enter here and on the 12, page 1.   |
|   | Amount edided to reserve   |
| Credital (a) Uverpayment from 1978 allowed as a credit  | 1 Van Child State Man State of Second Company (1994) 1 |
| Ē   | 1974   |
| (d) Tax deposited. Form 7004 Form 7005 (attach)   | 1975   |
|   | 1976   |
| (1) regeral tax on special fuels and old (ethics form 4136 of 4136-1)   | 1978   |
|   | 1979   |
| ract line 31 from line 32).   | Sahedule 1 Special Deductions (See instructions for Schedule I)  |
| 35 Enter amount of line 34 you want: Credited to 1990 extinuted tax ▶ 6etunded ▶ 35   |  |
| Under persists of prujury i desists that I have examined this return, incloding accompanying actedules and childrens and content and of the best of my becompanying and best of my because and best of my because (other than the trapers) is based on all information of propers has any becausings. | Mile It tree. (b) 58.51.3% of Schedule C, line Z   |
| 4   | (c) 500% of Schedule C, line 3.  |
|   | -  |
| Self-em.  | security no.   |
|   | 4 Deduction for dividende paid on certain preferred stock of public utilities (see instructions)   |
| you's if self-employed)   | 6 Deduction for Western Hemisphere trade corporations (see Instructions)   |

| Schedule L Balance Sheets                             | Beginning of taxable year | taxable year                           | End of taxable yes  | able year  |
|---|---------------------------|--|---|--|
| ASSETS  | (A) Amount                | (B) Total                              | (C) Amount  | (C) Total  |
| 1 Cash  |                           | Walliam Committee                      |   |  |
| Z Trada notes and accounts receivable                 |                           |  |   | The Manual Control of the Control of |
| 3 Inventories   |                           |  |   |  |
| 4 Gov't obligations: (a) U.S. and instrumentalities . |                           |  |   |  |
|   |                           |  |   |  |
| 5 Other current essets (ettach schedule)              |                           |  |   |  |
|   |                           |  |   |  |
|   |                           | "Wellow World Williams                 |   | mumumamm.  |
| 9 Buildings and other fixed depreciable assets        |                           |  |   |  |
| (e) Less accumulated depreciation                     |                           |  |   |  |
|   |                           |  |   |  |
| 11 Land (net of any amortizetion)                     |                           | Monthson to an internation             |   | THE PROPERTY OF THE PARTY OF TH |
| 12 intangible assets (emortizable only)               |                           |  |   |  |
|   |                           |  | Managaman   |  |
| g,  |                           |  |   |  |
| 14 Total assets                                       |                           |  |   |  |
| LIMBILLINES AND SIDENBULDERS                          |                           |  |   |  |
| 15 Accounts payable                                   |                           |  |   |  |
|   |                           |  |   |  |
| 17 Cane Current (about the current constant)          |                           |  |   |  |
| AG LOSIS Home successions                             |                           |  |   |  |
|   |                           |  |   |  |
| 23 Canital stock: (a) Preferred stock                 |                           |  |   |  |
|   |                           | museumment and a second                |   | munumunumun.   |
| nommon (a)  | William Collins           |  |   |  |
|   |                           |  |   |  |
| 24 Brained asmings Theomorphism                       |                           |  |   |  |
|   |                           | •                                      |   | )  |
| 25 Less cost of trastary stock                        |                           |  |   |  |
|   | er Books With             | Income Per Retur                       | E   |  |
| 1 Net income per books                                |                           | 7 Income moorded or                    | 7 Income recorded on books this year not in-  |  |
| Endaral Income fax                                    |                           | cluded in this return (Itemize)        | n (Itemize)   |  |
| Expers of capital losses                              |                           | (a) Tax-exampt interest \$             | terest \$   |  |
| Income subject to tax not monded on books this way    |                           |  |   |  |
|   |                           |  |   |  |
| (manka)   |                           |  |   |  |
|   |                           | 8 Deductions in this                   | Deductions in this tax raturn not charged   | *******  |
| & Swances months on books this was not deducted in    |                           | against book income                    | against book income this year ((lamiza)   |  |
|   |                           | (n) Depreciation                       |   |  |
| (a) Decemberion                                       |                           | (h) Depletion                          |   |  |
| Designation   |                           |  |   |  |
| · · · · · · · · · · · · · · · · · · ·                 |                           |  |   |  |
|   |                           | Total of Its                           | nee 7 and R   |  |
| A Total of ther 1 though 5                            |                           | 10 Incoma (lina 28, oage 1)            | (line 28, oage 1)—line 6 less 9   |  |
|   | Retained Earn             | ings Per Books (                       | line 24 above)  |  |
| Salication Artist                                     |                           | A Dietributions: (a) Cach              | 434   |  |
|   |                           | (b) their                              | fock  |  |
|   |                           | 9 3                                    | the post of the second |  |
| 3 Other increases (itemize)                           |                           | (c)                                    | roperty   |  |
| ***************************************               |                           | 6 Uther decreases (Itemize)            | mize)   |  |
|   |                           |  |   |  |
|   |                           | 7 Total of lin                         | es 5 and 6  |  |
| 4 Total of lines 1, 2, and 3,                         |                           | Balance at end of year (line 4 less 7) | ar (line 4 less 7)  |  |
|   |                           |  |   |  |

|  | Yes No Washington                  |                             | , whichever   |   |   |                                      |                                 |   |   |   | of deposit Amount                |  |                        |  | 2 2 2   | Did you ever declare a stock dividend?   |   | 1978                       | rolled group subject to the provi-  | (2) Drother-sister                    | combination of (1) and (2) (See section 1563.)              | and state the principal:  |  | 1087, 1096 and 10997 ,<br>any controlled foreign cort<br>) N "Yes," attach Form 364  | did you have an interest in or a   | agniture of other authority over a cents account, securities ac-<br>count, or other financial account in a foreign county (see in-   | Were you the grantse of, or transferor to, a foreign trust which existed during the current tax year, whether or not you have any | vers 35:20, 35:20-A or 926.                                    | During this taxable year, did you pay dividends (other than stock   | glyddends and distributions in exchange for stock) in excits of<br>more current and excemisidate sensinos and profits (See sec- |   | If "Yes," file form 5452. If this is a consolidated return, asserted                                     | Of Colin 621, Ministrona June   | Dering this tax year was any part of your tax accounting records | maintained on a computanted system?            | depreciation (under section 167(s)) for a rehabilitated cert- | instructions for line 20)? uctions for line 20):   |
|--|------------------------------------|-----------------------------|---|---|---|--------------------------------------|---------------------------------|---|---|---|----------------------------------|--|------------------------|--|---|--|---|----------------------------|---|---------------------------------------|---|---|--|--|------------------------------------|--|---|--|---|---|---|--|---------------------------------|--|--|---|--|
|  | Tazable Income (line 30, page 1)   | (N) \$                      | income tax (see instructions to figure the tax; enter this tax or atternative tax from Schedule D, whichever is less). Check if from Schedule D ▶ □ |   |   |                                      |                                 | 1120))  | tation)   | attach Form 4626)   | 03 Oete                          |  | Amount                 |  | _   | 1 Did you ever declars a stock dividend?   | your texable year beginning in:                             | 1976 1977                  | K. If you were a member of a controlled group subject to the provi-<br>sions of section 1561, check the trop of relationship: | (1) Dearent-subsiding                 | □ ;   | L. Romer to page 6 of instructions and state the principal.  Business activity  | Product or service                             | M Did you file all required Forms I<br>N Were you a U.S. shareholder of<br>tion? (See sections 95) and 957.  | O At any time during the tax year, | signature or other sumonty on count, or other financial account, or other financial account of the sumonty or other sumonty o | Were you the grantor of, or tra-<br>existed during the current tax yr   | Deneficial inturest in fC                                      | Q During this taxable year, did you   | gividends and distributions in  | tions 301 and 316.)                     | H "Yes," file Form 5452. If this is a consolidated return, an  | use, for each subsidiary.       | R Dorlog this tax year was very pa                               | maintained on a computarized system?           | depreciation (under section                                   | Thed historic structure (see instructions for line ZO)? .  (2) Amortizable basis (see instructions for line 20): |
| tation                                       | controlled group?                  | (ii) \$ (iii) \$            | a to figure the tax; enter this tex<br>dula D ▶ ☐   | ich Form 1118)                              | arch Form 3456)   | n 5884)                              |                                 | Personal holding company tax (attach Schedule PH (Form 1120)) | Tax from recomputing phor-year MIN credit (ettach computation). | Minimum tax on tax preference items (see instructions—attach Fo | Federal Tax Deposit Forms 50     | (List depeats in order of data made—See Instruction G) | Amount Date of deposit |  | expenses connected with: Yes No                               | Entertalament facility (bort, resort, resort, etc.):   | (c) Employees attending conventions or mortings outside the |                            | Employee's families at conventions or meetings?   | esions?                               | (a) Employee or family vecations not reported on Form W-27. | Enter total amount columed on form 1120 for ellus camerations and entertainment facilities, gifts, travel, and conventions of the | which substantistion is required under section | 224(d). (See instruction Y.) ▶ Did you at the end of the taxable year own, directly or ladi- methy, 50% for more of the widing state of a domestic corpo- methy 50% for more all articulates are section \$7.1(c). | howing (a) name, address, and      | ormitage contact, (c) parameter in 1120, the   | with or within your taxable year; (d) highest emoust owed by you to such corporation during the year; and (e) highest             | corporation during the year.                                   | the end of the trabbe year own, directly or indirectly, 30% or more of your voting special (for rules of attribution, see | section 257(c).) If "Yea," complete (a) through (b)   | residage certed >                       | (c) Was the owner of such voting stock a parton other than the color of the formal files instruction (i) | 4.5                             |  | Į  | (e) Enter highest amount owed to you by each corner during    | N(2), "highest amount own?"  |
| om 1120 (1979)<br>Schedule J Tax Computation | 1 Taxable Income (line 30, page 1) | (b) II Tes, see instruction | 3 Income tax (see instructions to figure the less). Check if from Schedule D ▶ □  | 4 (a) Foreign tax credit (attach Form 1118) | (b) Investment credit (ettach Form 3406) . (c) Work incentive (WIN) credit (ettach Form | (d) Jobs cradit (attach Form 5884) . | 6 Subtract line 5 from line 3 . |   | 6 Tex from recomputing prior: 6 Tex from recomputing prior      |   | 11 Total tax—Add lines 6 through |  | Date of deposit An     |  | 6 (it) Did you claim a deduction for expenses connected with: | <ul> <li>(a) Entertalorment facility (bost, resort, rendir, etc.): .</li> <li>(b) Living accommodations (assett employees on busines)</li> </ul> | (c) Employees attending conve                               | U.S. or its possessions? . | (d) Employee's families at conventions or meetings?   | the United States or its possessions? | (a) Employee or family vecatio                              | (2) Enter total amount coursed on<br>entertainment facilities, gifts,   | type for which substantiation                  | H (1) Did you at the end of the tax<br>metry, 50% or more of the w   | H "Yes," attach a schedute st      | identifying number; (0) principles income or (loss) (e.g., if a Fo   | with or within your taxable ye<br>you to such corporation duri  | amount owed to you by such of Did any individual, partmenthing |   | section 257(c).) If "Yes," cor<br>(a) Attach a schedule showin  | ing number; (b) Eather percentage owned | (c) Was the owner of such within all   | If "Yes," exter cemer's country |  | (a) Little taggress amount owed by you to make | (e) Enter highest emount over                                 | the year (Motors for purposes of H(1) and H(2), "highest amount owned"   |

# Department of the Treasury

## U.S. Corporation Income Tax Return Internal Revenue Service nstructions for Form 1120

(References are to the Internal Revenue Code.)

## General Instructions

- Domestic corporations, whether or not having any taxable income, unless exempt under section 501. A. Who must file form 1120.—
- Real estate Investment trusts de-Real estate Infined in section BS6.
- Regulated investment companies defined in section 851.
- 4. Insurance companies described in section 831. If an organization more nearly resembles a corporation than a partnership or trust, it will be an association
- Returns required of certain orgaœ

taxed as a corporation.

ords is located.

- and mutual insurance companies filing Forms 1120L and 1120M—file Form 1120F. 1. Foreign corporations other than life
- D. When to file.—In general, Form 1120 must be filed on or before the 15th day of the 3d month after the end of the taxable year. A new corporation filing a handle ferturn, generally, must file on or before the 15th day of the 3d month after the end of the short period. Also, a corporation which has dissolved must, in general, file on or before the 15th day of the 3d month after the date Life insurance companies (section BO2)—file Form 1120t. Mutual insurance companies (sec
  - matic 3-month extension of time to file an File Form 7004 to request of dissolution. Form 1120.

 Exempt farmers' cooperatives (section 1381)—file Form 990—C. Exempt organizations with unre-trade or business Income—file Small business corporations (section 1372(a))—file Form 1120S. Domestic International Sales Cor-tions (section 992)—file Form

Form 990-T.

Salated

tion 821)—file Form 1120M.

auto.

- File Form 7005 to request an additional extension after obtaining an automatic 3-month extension by filing Form
  - 7004

### Information returns and forms that Forms W-2 and W-3.—Employee's wage and tax statement, and transmittal may be required.—

(section

B. Political organizations 527)—file Form 1120–POL.

1120-DISC.

7

2. Form W-2P —Statement for recip-lents of annuties, pensions or retired pay and periodic payments from retirement of income and tax statements.

Homeowners Association (section 528)—file Form 1120—H.

Where to file.—

ن

MISC. plans.

> Service College Holtswille, NY

If the corporation's pric-cipal braness, effice, or agency is located in ersey, New York Oity and iss of Nassau, Rockland, it, and Westchester

turns for reporting dividends, interest, medical and health care payments, miscellaneous income, and original issue discount that were received as a nominee information re-Forms 1087–DIV, INT, MED, OID —Nominees' information behalf of another person. 3. 5

> 00501 Andover, MA 05501 Atlanta, GA 31101

> > ork (ell other countries), ctiont, Maine, Massa its, Rew Hampshire, Island, Vermont

Usbama, Florida, Georgia Alzaiesopol, Seuth Carolina Michigan, Ohia

- Form 1096.—Annual summary and transmittal of U.S. information returns.
- Form 5452,-Corporate report of Forms 966 and 1099L nontaxable dividends. 'n

tion returns regarding dissolution or liqui dation, and distributions in liquidation.

84201

Ogden, UT

a Mexico Otthorna Terra Mexico Otthorna Terra Mosecula Michaelo No. Michaelus Mochina, Mosecula Mochina, Mosecula Mochina, Mosecula Mochina, Mosecula Mochina, Mosecula Mochina, Mosecula Mochina, Mosecula Mochina,

Austin, 7x 7330

tain dividends and distributions, pay-ments for cenan fishing boat crew members, interest income, medical and health care payments, mansellaneous in-come payments, nonemployee compen-sation, original issue discount, patronage dividends, and total distributions from profit-sharing plans, retirement plans, and individual retirement anamements, 7. Forms 1099–8CD, DIV, F, INT, MED, MISC, NEC, OID, PATR, and R.—Information returns for reporting interest on bearer certificates of deposit, cer-

8. Form 3921.—Information return concerning exercise of a qualified or restricted stock option

19255

Philadelphia PA

Memphis TN 37501

Carltomia, Renail
Indiana, Kentuchy, North
Carolina, Tennessee
Virginia, West Virginia
Delevare, District of
Colombia, Maryland,

Fresno, CA 9388

64999

Kensas City, MO

lows, Missouri,

9 Form 4136–7.—For use by the ultimate purchaser to claim a credit for Federal tax paid on gasoline, dieself fuel, and special fuels used after December 31, 1978, in a qualified taxi providing qualified taxi service.

in or related to "boycotting" countries. In addition, persons who participate in or may have to complete Schedule A or Schedule B and Schedule C of Form 5713 to compute their loss of the following items: the foreign tax credit, the deferral of earnings of a controlled foreign corporation, and DISC benefits. Form 5713.—International boy-cott report for persons having operations cooperate with an international boycott, buckpersions having their proteins like to be copperations a hardware service section 251 must file with the inferent flowers flowers service centre, philament to the company of the control of companies and the companies of the

space on the form.

FINAL RETURNS.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

G. Depositary method of tax payment—The last due (fine 33) must be paid in full when the return is filed or in two installments, 50% by the 15th day of the 3d month and 50% by the 15th day of the 6th month after the end of the taxable year.

either a financial institution qualified as a bepositary for Federal bases on the Fed-eral Reserve Bank or Branch (FRB) servicing the geographic area where the taxingper is located Records of deposits will be sent to the internal Revenue Service for crediting to the corporation's account. See the instructions on the back of form 503 for additional information and Deposit corporation income tax payments and estimated tax payments with a preinscribed Federal Tax Deposit (FTD) Form 503. Make these tax deposits with

In Schedule K, list all FTD Forms 503 deposits that relate to the laxable year for which this return is filed and which were made before or simultaneously with the filing of this return

and after adjustments, the Items of gross income and dedoctions, a computation of taxable income, balance sheets es of the beginning and end of the baxable year, and a reconciliation of retained earnings. Also ettach consolidated balance sheets and a reconciliation of consolidated retained earnings.

L. Stock ownership in foreign corpora-tions.—See section 551(c), and stach the required statement if there was an ownership of 5% or more in value of the outstanding stock of a foreign personal holding company.

poration, or who is a 10% or more share holder of a controlled foreign corporation, may be required to file forms 2952 and 3646. A taxpayer who controls a foreign cor-M. Financial statements.—The bal-

ance sheets must agree with your books and records. Any differences must be reconciled. Copies of Dalance sheets required by Federal, State, etc., authorities may be used in place of Schedule L. Certificates of deposit and other cash equivalents should be included as cash on line I of the balance sheet.

etc., authority may submit copies of subtractive from a subtractive from the from required on lines. I through 30, page 1. Railroads from ys substitute form 1090. In such cases, taxable income must be reconciled in Schedule M-1 with the net profit shown on the statement and entered as line 30, page 1. Banks, Insurance companies, and other corporations required to submit substantially similar statements of income and expense to any Federal, State,

needed on forms or schedules, attach separate is nests. Attach schedules in alphabettal order and forms in numerical order to the back of form 1120. Be sure to put the taxapayer's meme and employer identification number on these space Is N. Attachments.--!f more separate sheets.

Form 1120X to correct any error in a pre-viously filed income tax return. Amended return.—Use Ö

by transferor.—If a person acquires stock or securities of a corporation in exchange for property, and no gain or P. Transfers to corporation controlled exchange for property, and no gain or loss is recognized under section 351, the transferor and transferee must attach the transferor and transferee must attach the information required by section 1.351-3 of the regulations.

chief eccounting officer, or any other corporate officer (such as tax officer) enthorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on bahelf of e signed and dated by the president, vice president, treasurer, Signatura.—The ö

each

prepares form 1120 and does not charge the corporation, that person should not sign the return. Certain others who prepare form 1120 should not sign. For example, a regular, full time ramiloyee of the corporation such as clerk, secretisty, etc. does not have to sign. (This is not all inclusive.) 1120, the space under "Signature of of-ficer" abould remain blank, If someone

Generally, anyone who is paid to pre-pare Form 1120 must sign the return and fill in the other blanks in the Paid Preparer's Information area of the return.

When more than one person prepares Form 1120, the preparer with primary responsibility for the overall accuracy of the return must sign as the preparer. If the preparer is self-employed (i.e., is not employed by any person or business entity to prepare the return, he or she should check the "self-employed" box in the preparer's section of Form 1120.

The person required to sign the return Form 1120 If you have questions about a preparer is required to sign Forr please contact an IRS office.

 Sign it, by hand, in the space pro-vided for the preparer's signature. (Sig-nature stamps or labels are not accept MUST complete the required preparer in formation and:

taxpayer in addition to the copy filed with Give a topy of Form 1120 to the

lar with their responsibilities, Publica-tun 1048, information for Preparers of Federal Income Tax Returns, lists some of the preparer's other responsibilities and penalties for which he or she may be liable. The publication elso contains the Tax return preparers should be famil. regulation citations which govern their

accumulated earnings and profits includ-ing all items of income and expense ac-crued up to the date the transfer of all a computation (following the format in Rev. Proc. 75-17, 1975-1 C.B. 677) of R. Corporations that Ilquidate within one calendar month under section 333.—Such corporations should attach property is completed.

S. U.S. person.—(See question H (2)(c), page 3. Form 1120.)—The term "U.S. person" means: (1) a cilizan or resident of the United States, (2) a domestic partnership, (3) e domestic corporation, or (4) eny estate or trust (other than a foreign estate or trust within the meaning of section 7701(a) (31)

Owner's country, for individuals, is their country of residence. For all others, it is the country where Incorporated, or againzed, created, or administered.

the corporation. Corporations needing such deposit forms may apply for them from the internal Revenue Service Center where they will file their returns. The expication should include the corporation's name, identification number, address, and the taxable year to which the Preinscribed FTD Forms S03 will be mailed to corporations on a cyclical basis depending on the taxable year of the corporation. Corporations needing deposits relate.

H. Change in accounting period.—To change an accounting period, see section 1 442–1 of the regulations and Form 11.28, Application for Change in Accounting Period, Also see Publication 538, Accine counting Periods and Methods.

 Accounting methods.—Taxable income must be computed using the method of accounting regularly used in method of accounting regularly used in Reeping the corporation's books and records. In all cases, the method adopted must clearly reflect hazable income. (See section 446.)

Corporations engaged in farming op-erations may be required to use the ac-cruel method of accounting. See section 447 for exceptions to the general rule.

Income in prior years (for income as a whole or for any material item) may not be changed without first obtaining con-sent or Form 3115, Application for Change in Accounting Method. Unless the law specifically permits, the method of accounting used to report

so whole-dollar as whole-dollar as whole-dollar amounts by eliminating the any amount less than 50 cents and in. Processing any amount from 50 cents and in. Processing any amount from 50 cents through 99 cents to the next dollar.

J. Estimated tax.—A corporation must make estimated tax payments if it can expect its estimated tax (income tax less credits) to be \$40 or more.

If there was an overpayment of estimated fax, file form 4456 for a "quick refund" if the overpayment is (1) at least 10% of sexeded income tax liability AND (2) at least \$500. This application must be made within 2½ months after a three and of the taxable year and before efform 1120 is filed. See Form 1120-W which may be used as a worksheet to compute estimated tax.

corporation must effect form 851, Al-fillations Schedule, to the consolidated teutum. For the first year a consolidated return is flied, each subsidiary must at-tach form 1122. Consolidated returns, —The parent

dated return. The schedules must be in columnar form and show, both before :josuco ģ File supporting schedules for propertion included in the corporation

283-114-1

Avoid penalties and interest by corectify fining and paying the tax when due.

1. A corporation that fails to the its
ar return by the prescribed due date
including any artensions of time for filing
may be subject to a penalty of 5% a
month, up to a maximum of 25%, for
each month the return is not filed (the
penalty is imposed on the net amount
due—section 65.31(a)(1).

obstance and the talls to pay the tax when due may be subject to a penalty of 1/2% a month or fraction of a month, of 1/2%, for each month the tax is not paid (the penalty is imposed on the net amount due-section

The above penalties will not be imposed if the corporation can show that the failure to file or to pay was due to reasonable cause and not to willfull 6651(3)(2)).

neglect.
These penalties are in addition to the interest charge imposed on unpaid tax at a rate pursuant to section 6621.

3. A corporation that fails to pay the proper estimated tax when due may be subject to an underpayment penalty for the period of underpayment (section 6655) at a rate pursuant to section

If estimated tax was underpaid, attach Form 2220 to show how you figured the penalty or which exceptions you believe you meet.

If you attach Form 2220, be sure you check the box below line 33. If you owe a penalty, show the amount in the space below line 33.

If you owe tax on line 33, include the penalty amount in with your total. Or, if you are due a refund, subtract the penalty amount from the overpayment on line 34

U. Real estate investment trusts.— See sections 856–860 for special rules. Attach schedules where applicable.

V. Foreign financial accounts and for eign trusts.

Question O Check the Yes box if either (1) or (2) below applies to you. (1) At any time during the year you had an interest in or signature or other authority over a bank account, securities

account, or other financial account in a foreign country. Exception: Check No it any of the following apply to you. The combined value of the accounts was \$1,000 or less during

the whole year.

of the The accounts were with a U.S. millitary banking facility operated by a U.S. financial institution (2) You own more than 50%

stock in any corporation that owns one or more foreign bank accounts. Get Form 90-22.1 to see if you are considered to have an interest in or signature or other authority over a bank ac-

it, securities account, or other finan-account in a foreign country

count,

22.1 is not a tax return, so do not file it with the IRS. But be sure to file your If you checked Yes for Question O, file Form 90–22.1 by June 30, 1980, with the Department of the Treasury at the address shown on the form. Form 90– with the IRS. But be si Form 1120 with the IRS.

You can get Form 90-22.1 from many

Question P: Check the Yes box if you were a grantor of, or a transferor to, a foreign trust that existed during the tax

W. Employer identification number.—
If the employer identification number (EIN) is wrong on the label or if a label was not received, show the correct number on the return.

should apply for one on Form SS-4, available from a sub-le from any IRS or Social Security Administration office. Send Form SS-4 to the same internal Revenue Service Center to which Form 1120 is sent. Write "spopied for" in the space prouded for F. N. (fift is not received by the time Form 1120 is filed. Corporations that do not have an EIN

X. Total assets,—If there are no assets at the end of the taxable year, show the total assets as of the beginning of the taxable year.

(settion 274(d))—(See Form 1120) question (27.0) page 3.1 he amount required to be entered is the total amount expended during the year for entertainment, entertainment sacilities, gifts, travel, and conventions for which sub-Travel and entertainment expenses stantiation would be required under section 274(d).

dise purchased for resale, or capitalized massive accounts, etc. should be reported in the total as if they were fully deducted on the return even though all or a portion of such expenditures are included in ending inventory, asset accounts, etc. Expenditures paid or incurred in tax years beginning in 1979 that are included in the cost of inventory, merchan-

as Forms Do not include amounts treated o reported compensation and

definitions and rules governing the types of expenses for which substantiation is required and therefore reportable in item See regulations section 1 274-5 for

Note: Generally, for taxable years end ing after December 31, 1978, no deduction is allowed for any expense paid or incurred with respect to a facility which is used in connection with an activity which is of a type generally considered to constitute entertainment, amusement, or recreation. See section 274(a).

the w) th (Numbered to correspond with line items on page 1 of the return.)

1. Gross receipts.—Enter gross receipts or sales from all busness operations except those required to be reported in lines 4 through 10. For reporting advance payments and long ferm contracts, see section 1.451–5 of the regulations.

the same amount to line 3. Attach a schedule showing for the current and 3 preceding years. (a) gross sales, (b) cost of goods sold, (c) gross profits, (d) percentage of gross profits, (d) amount collected, and (f) gross profit on amount collected. If the installment method is used, enter on line 1 the gross profit on collections from installment sales and carry

Cost of goods sold.—See instruc-tions for Schedule A.

[9] Enter taxable distributions from a DISC or former DISC that are designated as not being eligible for the 85%

4. Dividends.—(Numbered to correspond with line numbers in [1.] Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243(a)(1). In-

deduction under section 243(a)(1). Include on this line taxable distributions
from a DISC or former DISC that are
designated as being eligible for the
Small business investment companies
Small business investment companies
must enter dudendes received from domestic corporations subject to income
tax event though a deduction is allowed
for the entire amount of such dividends
in line 1 of Schedule I. For dividends
in line 1 of Schedule I. For dividends
in line 1 of Schedule I. For dividends
subject to the SSS deduction is allowed
to subject to the SSS deduction.

So-called dividends or earnings re-ceived from mutual savings banks, etc. are really interest and should not be treated as dividends

[2] Enter dividends received on the preferred stock of a public utility that is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds,

not offset interest income against

amounts in a schedule attached to Form 1120.

ellocations are included in Sc line 10, identify the total patronage dividends or per

dend income not

[3] Enter dividends received from for eign corporations and which qualify for the 85% deduction provided in section 245(a).

[4] Enter dividends received from wholly owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b).

In general, this deduction applies to dividends paid out of the earnings and protits of a foreign corporation for a taxable year during which (1) all of its outstanding stock is owned directly or indirectly by the domestic corporation

gain, compute the alternative tax on Schedule D to see if it produces a lesser

9(b). Net gain or (loss).—Enter the net gain or loss from Form 4797, line 11, Part II.

10. Other income.—Enter any other taxable income not listed above and explain its nature on an attached schedule. Examples of other income would be recoveres of bad debts deflucted in prior years under the specific chargeoff method and returnds of taxes deducted in prior years taxes. Do not offset current year's taxes with tax returns sears, and it is not other income" consists of only one liem, identify it by showing the account caption in parentheses on line 10. receiving the dividends and (2) all of its gross income from all sources is effectively connected with the conduct of a trade or business within the U.S.

[5] Enter foreign dividends (includ- ing minimum distributions under sub- part) not reportable on lines 3 and 4.

Exclude distributions of amounts con- structively taxed in the current year or in prior years under subpart F.

[6] Include income constructively cerevised from controlled foreign cor- y porations under subpart F. This amount a should equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in Schould equal the total of amounts e- in porter in the porter i

Enter only those dividends sub-

under sections 902 and 960.

paid unc [8.] 1

### Deductions

12. Compensation of officers.—Complete Schedule. Column 21 through 6 for all officers. Complete Schedule f. column 1 for your xix highest paid officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Expense account allowance means ton. Expense account allowance means on. Capense account allowance means of the amounts, other than compensation, received as advances or reimbursements and (2) amounts paid by or for the corporation for expenses incurred by or on behalf of an officer. Column 7 does not have to be completed for any officer for whom the combined amount is less than \$50,000. lect to the elective provisions of section 243 (b) and are entitled to the 100% dividends-received deduction under sec-tion 243(a)(3). Corporations making this election are subject to the provisions of section 1561. [10] include dividends (other than capital gain dividends and exempt interest dividends) received from regulated investment companies and which are not subject to the 85% deduction, dividends from tax-exempt organizations; dividends

This information is to be submitted by each member of an affiliated group included in a consolidated return.

13. Salaries and wages.—Enter on tine 13.3 the amount of total salaries and wages (other than salaries and wages (other than salaries and wages douted elsewhere on your return, such as contributions to a Simplified Employee Pension Plan which are deducted on line 24) paid or incurred for the taxable year.

Enter on ine 13(b) the sum of (1) the amount of Will credit from form 4874, line 11, and (2) the amount of jobs credit from Form 5884, line 9. (other than capital gain dividends) reveled from an eal easter investment trust which, for the taxable year of the trust in which the dividends are paid, quality under sections 856–860, dividends not eligible for a dividends-reveived deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock, and any other taxable divit properly reported above. widends or per unit retain included in Schedule C, tify the total of these

cidental repairs, such as labor and sup-plies, that do not add to the value or appreciably protong the life of the prop-ery. Include in this line the total amount or repairs figured under the Class Life Asset Depreciation Range (CLADR) Sys. jo 14. Repairs,-Enter the cost

gross prop.

the I

Gross rents.—Enter

interest expense.

å

amount received for the rent of property. Deduct expenses such as repairs, interest, taxes, and depreciation in the proper lines for deductions.

handicapped ction 190 and and transportation barriers to handi-capped and elderly.—For rules for ex-penses in taxable years beginning after December 31, 1976 and before January 1, 1980 to remove architectural and Expenditures to remove architectural transportation barriers to handicap and elderly persons, see section 190.

sale or exchange of a capital asset must be reported in detail on Schedule D even though no g and ross is indicated. If the let long-term capital gain ex-

9(a). Capital gain net Income. -- Every

If the LEL long-term capital gain exceeds the LEL short-term capital loss, or in case of only a net long-term capital

treated in either of two ways-(1) as a Bad debts.—Bad debts may be

283-114-1

a reasonable addition to a bad debts. (Section 166.) on to change the method bad debts must be made deduction for debts that beccless in whole or in part, or (3 duction for a reasonable addreserve for bad debts. (Section computing b

17. Taxes.—Enter taxes paid or accrued during inte taxable year.
Do not Include Federal income taxes, foreign or U.S. possession income taxes if a loring/incossession income taxes claimed, or taxes not imposed on the cor. poration. See section 164(d) for appor-tionment of taxes on real property be-tween seller and purchaser.

18. Interest.—Do not include interest on Indebec's as incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income ar (for executions see exclude 56(2).) Mutual savings banks, building and loan associations, and cooperative banks should enter amounts paid or credited to the accounts of depositors as divi-

dends, Interest, or earnings.
See section 267 for limitation on deductions for unpaid expenses and interest in transactions between related at Aspayers.
Generally, a cast basis taxpayer cannot deduct prepaid interest allocable to

years subsequent to the current taxable year. For example, a cash basis calendar year taxopyer, who in 1979 prepaid interest allocable to any period after 1979, can only deduct the amount allocable to 1979. Please see Publication 545, niver. est Expense.

19. Contributions.—Enter contribu-tions or gifts actually paid within the taxable year to or for the use of charita-ble and governmental organizations de-scribed in section 170(c) and any un-used contributions carried over from

The total amount claimed may not the seved 5% of trabels former (in 30) computed without regard to (1) any deduction for contributions, (2) the special deductions in line 29(b), (3) deductions allowed under sections 249 and 250, (4) any net operating loss carryback to the taxible year under section 122, and (5) any capital loss carryback to the taxible year under section 1212(a)(1). years prior ye The

Chartable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

reases a net operating loss carryover, lowed, however, to the extent that it contribution carryover is not

elect to deduct contributions paid on or before the 15th day of the 3d month after the end of the taxable year if the con-Corporations on the accrual basis may See section 170(d)(2)(B).

tributions are authorized by the board of precisors during the taxable year. A declaration, signed by an officer, stating intent the resolution authorizing the contraction of directors during the taxable year, and a directors during the taxable year, and a directors during the taxable year, and a stached to the resolution, must both be attached to the return.

Attach a schedule showing the name to each organization and the amount paid, if a contribution is made in property centributied and the method of property contributied and the method used in determining its fair market value. If a contribution carryover is included, show the amount and how it was determined.

Special rule for contributions of certain property.—If a charable contribution of property is made, the contribution must be reduced by the sum of (1) the ordinary income, short-term capital gains and (2) for certain contributions, 60 87 percent of the long-term capital

that would have resulted if the property were sold at its fair market value. The reduction for 60.87 percent of the long-term capital gain applies to (1) contributions of fastigate personal property for use by an exempt organization for a purpose or function unrelated to the basis of mis expension, and (2) contributions of any property to or for the use of cert.

For special rules regarding the contribution of inventory, and other ordinary income property to certain organizations, see section 170(e)(3).

Bargain sale to a charitable organization—If a chariable contribution deduction is taken for property sold to a described expanization, the adjusted basis for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount real sales are allized is to the fair market value of the adjusted basis as the amount real allized is to the fair market value of the

20. Amortization.—Generally, if a deduction is claimed for emortization, you must attach a schedule showing: (1) a description of the expenditures being amortized; (2) date acquired, completed, or expendied; (3) amount being amortization deuticed in priory years. (5) amortization deuticed in priory years. (5) amortization period (number of months); (6) amortization for this year; and (7) the total amount of amortization less; the amount claimed in Schediation is also in the support of the support ule A and elsewhere on the return.

tions for conditions under which the cost of certified pollution control facilities may be amortized over 60 months. See section 169 and related regula-

section 188 and related regula-for amortization over a 60-month

period of certain expenditures made before January 1, 1977 for on-the-job training and before January 1, 1982 for child care facilities.

Certified Historic Structures.—You may elect to amontate rabbilitation expenditures or take accelerated depreciation for certain certified historic structures. Section 191 allows amonitation to be figured using a period of 60 months. Section 187(o) allows an accelerated method of depreciation if you substantially rehabilitate a certified historic

"Yes" to Questions (1) as an attach to the return a copy of the final certification (sterins a copy of the final certification letter issued by the Obeparment of the Interior approxing the rehabilisation or, if no such letter has been issued; (3) attach to the return a copy of a completed first page of U.S. Oppartment of the Interior Com FIRe—253a. Thistoric Preservation Certification Application—Part 2 (as submitted to the Department of the Interior). If you elect amortization for these expenditures or efect to take an accelerated method of depreciation: (1) answer

Under S(2), include on this line the amortizable basis of the property. This is the amount that is permitted to be deducted over the 60-month period.

Depreciation. -- See Instructions for Form 4562, Depreciation. 22. Depletion.—See section out one 6134 for percentage depletion rates applicable to natural deposits.

Attach Form T if a deduction is claimed for depletion of timber.

24. Pension, profitsharing, etc., plass.—The anniber of plans to be entered refers to all plans for which all as sets have not been distributed. Also include any plans in which assers, avered sitting the current year. The number of plans must be indicated whether or not a deduction is claimed.

Except for Simplified Employee Pen-sion Plans, complete form \$500 for each plan and file as a separate return. Com-plete form \$500—C in leu of form \$500 file form \$500—C in leu of form \$500 file form \$600—C in leu of form \$500 at the beginning of the plan year. See In-structions for above forms for computation of allowable deduction on line 24, if let these forms on or before the last day of the 7th month following the close of the plan year. ERISA imposes penalties for failure to furnish complete information and failure to file statements and return/reports.

ployee benefit programs (e.g. insurance, health and welfare programs) that are not an incidental part of a pension, profit sharing, etc., plan included on line 24. Employee benefit programs.— the amount of contributions to em-Employee benefit

Also include contributions to a qualified group legal services plan. Section 120 imposes certain rules on an employer which will permit employees (including spouses and dependents) to exclude from income employer contributions to a qualified group legal services plan.

deduction is allowable for the amount of any item of any item or part of it allocable to a class of exempt income. (See section 265(2) for exceptions.)

If patronage dividends are included in line 26, page 1, Form 1120, identity this deduction and the total amount in the schedule "Other deductions" to be attached to Form 1120.

corporations angaged in any activity as a corporations angaged in any activity as a rated or business or for the production of income. Such corporations may have to adjust the amount on line 28. See below However, the "at risk" rules a long apply to (1) holding real property other than inced property and (2) equipment leasting under section 465(x(3)(0)(ii)). These ing under section 465(x(3)(0)(ii)). These art risk" rules apply to a closely held corporation which may or may not be a personal holding company. 28. Taxable income.—Effective for taxable years beginning after December 31. 1978, special "at risk" rules under section 465 generally apply to closely held

A closely held corporation that is NOT

a personal holding company.—The
amount to be entered on the 28 of Form
11.20 is to be adjusted for section 465(d)
losses. Section 465(d) losses are limited to the aggregate amount with respect to which the closely held corporation is "at risk" for each separate activity at the close of the tax year

Where the corporation is involved in more than one activity, and one or more of the activities incurs a loss for the year, the loss must be reporded separately. The corporation should attach a schedule reflecting the amount "at risk" and gross income and deductions for the activity(les) with the loss(es).

ing loss, net capital loss, an unused investment credit, unused work incentive (WIN) credit, or unused loss credit, file form 1139 within 12 months after the

close of the taxable year for a "quick refund" of taxes. (Section 6411.)

on 172 for special rules, Ilmi-definitions pertaining to net sperating loss carrybacks and carryovers.

See section 172 for special rules,

If there is a carryback of a net operat-

the tax year, the amount that would other wise be entered on line 28 of form 1120 is to be modified for the excess. (Attach schedule) If a loss from an activity exceeds the amount the closely held corporation is "at risk" for the activity at the end of

which the "at risk" rules apply, combine the gain or loss on the sale or disposition with the profit or loss from the activity to determine the net profit or loss from the activity. If the corporation has a net loss, it may be limited because of the "at If the corporation sells or otherwise disposes of an asset in, or its interest in (either total or partial), an activity to

can be valued et: (a) cost, (b) cost or market value (whichever is lower), or (c) any other method approved by the Commissioner of internal Revenue, where those methods conform with the provisions of the applicable regulations cited below. 283-114-2

mitted for Federal Taxpeyers using erron methods should request change to a method permit

Any lone from an activity not elfowed for the tax year is treated as a deduction allocable to the activity in the next tax

See section 204(c)(2) and (3) of the Tax Reform Act of 1976 concerning special transitional rules relating to movies, video tapes, and leasing activities.

A closely held corporation that 15 a

income tax purposes. For further information regarding the change, see Regulation section 1.46—1(e/3).

Check the method(s) used for valuing invaniones in the 8(e). Under "lower of cost or market," market generally applies to normal market conditions where there is a current bid price preveiling at the class the method in a further preveiling at the date the invaniony is valued. When no regular open market exists or when quotifular proper naminal because of inactive taxonizations. market conditions, use fair market prices from the mark risible ables or purchase transactions that occurred near the date the inventory is valued. For additional requirements, see Regulation section 1.471—4.

personal holding company.—For the amount to be entered on line 28 of Form 1120, see Schedule PH(Form 1120). Specific Instructions for line 1 regarding

section 465 losses.

29(a), Not operating loss deduction— The "not operating loss deduction" is the same of the net operating loss carryovers and carrybacks to the taxable year. (Section 172(a).)

liors, shop wear, etc.) within the meaning of Regulation section 1.471–2(c).
Such goods may be valued at a current
bona ide selling price less direct cost of
disposition (but not less) than ecrap
value) where the tarpayer can establish
value) where the tarpayer can establish
value) where the tarpayer can establish
value) and see Regulation section
1.471–2(c) for additional requirements.
In line 8(b), Indicate whether you used
a method of invantory valuetation object
than those described in line 8(s) and at-Inventory may be valued below cost when the merchandise is unsalable at normal prices or unusuable in the normal way because the goods are "subnormal" (that is, because of damage, imperiec-

USed. Constraint, a net operating loss may be coding the year of such loss and carried heart to each of that 3 years prever to each of the 3 years prever to each of the 7 years influential they were of such loss. (For taxable years be ginning after September 30, 1919, the protects of the net operating loss strip into the or a product loshlity loss may be carried lose. (1) years, (Section 1720) (1)(H-1), Or, an election may be made whereby a net operating loss may just be carried over to each of the 7 years be carried over to each of the 7 years be carried over to each of the 7 years be carried over to each of the 7 years be carried over to each of the 7 years be carried over to each of the 7 years be carried over to entirely filed return, including extensions, and the net operating loss to the first taxable the net operating loss to the first taxable the net operating loss to the first taxable was to the horizon of the kaum of the kashe income for each of the prior taxable years to which he loss over the prior taxable years to which he loss oney be carried; (Section 12(2b)).

If this is the first year the "Last-in First out" (Lift) Inventory method provided in section 472 was adopted and used, eithed from 970 or a statement with the information required by Form 970 to Form 120 and cheet the LIFO box in line 8(c). Enter the amount or percent (estimates may be used) of total closing inventories covered under section 472 in line 8(d).

Full absorption method of Inventory costing.—Tassayers engaged in manufacturing or production operations must use the full absorption method of Inventory costing, if the jars not using the full absorption method of Inventory costing, they must change to this method unfer which both direct and certain indirect production costs are included for inventory costing. tory valuation purposes. The change to full absorption may be made by filing Form 3115. For further details, see Rev. Proc. 75–40, 1975–2 C.B. 571 and

Special deductions.--See

29(3)

structions for Schedule

tions, ettach a science salaries and wages and (2) other costs in section 1.471-11 of the regulations.

Schedule A—Cost of Goods Sold Valuation Methods. -- Your inventories

er unit line 4, ž For certain cooperatives, if peretain allocations are included on it

Schedule A, Identify this cost and the total amount in the Schedule "Other costs" to be etteched to Form 1120.

## Schedule I—Special Deductions

1. A small business investment correspond (Numbered to corres numbers in Schedule I.)

party operating under the Small Business investment Act of 1958 may deduct 100% of dividends received from domestic corporations subject to income assitic corporations subject to income 110% of dividends subject to income 110% (See defined in serious 243 for a dividend from a DISC or former DISC (es defined in section 992(s)) to the actent such dividend is paid out of the corporation's secumulated DISC income or previously taxed income, or is a deemed distribution under section 995(b)(1).

In general, no dividends-received deduction will be allowed on says there of stuck (a) that is disposed of if the corporation held it 15 days or less, or (b) the extent the composation is under an obligation to make corresponding payments with respect to substantially identical stock or securities.

2. Limitation on dividends-received deduction.—Inhe 2 may not exceed 85% of (line 28, page 1, less the sum of lines 3 and 5 of Schedule ID, For this purpose, line 28, page 1, 15 to be computed with our regard to any capital loss carriback (a)(1).

occurs, sections 172(d) and 246(n) provide that this 85% limitation does not apply even if the loss is created by the dividends, received deduction.

In the case of a small business linest. In the case of a small business linest. A control of the case of the case of a small business linest. In the case of the case of the case of a small business linest. Financial rotations to the correction of 100% included in line 2 is the case of th

dividends-received deduction.

4. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 30,435% of the lesser of (1) dividends poid on their preferred stock during the baselie year, or (2) tax. able Income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) provides that the deduction is to be puted without regard to section 24

trade corporations.—Section 922 al-lows Western Hemisphere trade corpora-tions a deduction of 4.348% of taxable income computed without regard to this deduction. Deduction for Western Hemisphere

283-114-1

Black

However, no deduction is allowed to a lost corporation for a taxable year for which it is a DISC or during which it owns dirrectly or indirectly at any time stock in a tion 992(a).

## Computation Schedule J-Tax

The Revenue Act of 1978 established teasible in come brackets and lovered the Lat rates on corporations rates and controlled group fittees and a member of a controlled group fittees members should see litem 184 follows:

| Enter on Schedule J,<br>Line 3            | Of the amount over— | 17% 0    |          |        |         |         |
|---|---------------------|----------|----------|--------|---------|---------|
| If the amount on<br>Schedule J. Line 1 is | But not             | \$25,000 | 20,000   | 75,000 | 100,000 |         |
| Schedule                                  | Over                | 0        | \$25,000 | 20,000 | 75.000  | 100,000 |

co./204 46% 100,000

If the alternative tax does not apply, enter the amount computed above on line 3 of Schedule J. If the alternative tax applies, see Schedule D (form 1120).

(Personal holding companies—see Schedule PH (form 110) bister companies forfacile (i) 1. Members of a Controlled Group.—Members of a controlled group, as defined in sextion 1563, are intentied to my one \$25,000 amount in each trastle intomire busteria.

when an apportionment plan is adopted or later anneafed, each member of the controlled group must stack to this plan has one probled signs on the plan has proposed signs on the stacked is statement showing the amount of the 12,000 mount in each massed income detailed apportioned to that member 5, and its about a soften stacked apportioned to control members and as other data. See regular of making the consent.

Equal Apportionment Plan—If no apportionment Software in a adopted, the nembers of the controlled in group must distilled the \$25000 amount in each tax new part of single fine the \$25000 amount in each tax new part income branche equally amount plansarises for example, controlling group &B consists of corporation A and comportioning Register of the properties of the security of the State of the March of the State of the March of the State of the March of the State of the March of the State of the March of the State of the March of the State of the March of the State of the March of the State of the March of the State of the March of the State of the March of t

Usequal Apportionment Plan—Members of a con-tron for a proper and a proper and a pro-ting and a proper a proper a proper a pro-ting and a proper a proper a pro-ting a proper a proper a pro-ting a proper a proper a pro-ting a proper a proper a pro-ting a proper a proper a pro-ting a proper a pro-ting a proper a pro-ting a proper a pro-ting a proper a pro-ting a pro

(Mote: If alternative has applies: (1) composite in its of attenting line 30, page 1, enter amount in its of attenting line 30, page 1, enter amount in its of attenting line 30, page 1, enter amount in the of attenting line 30, page 1, enter amount in the second of th Members of a controlled group will compute their tax as follows

9. Subtractive Brown line 7
10.17% of line 2
11. 20% of line 6
12. 30% of line 6
13. 40% of line 8
14. 46% of line 8
14. 46% of line 8
15. Total of lines; 10 through 14. Exert this amount on line 3 of Schedule J

2. Tai installment payments under the Beat Hold.

(In Company The Act of 1978—Secretion 6158 provides that a bath holding company that Act of 1978—Secretion 6158 provides that a bath holding company may each to pay the Beats, of Generaling of the restent by the Beats, of Generaling of the restent by the Beats of Secretion of the restent beats of the Company must statch a statement showing the paid with this return Asia, in the right-hand margin paid with this return Asia, in the right-hand margin entrol in the Schodulo J (General 1120), nefer the enround of the installment payment followed by the control of the installment payment followed by the works: "Company under section 1100 (Sec. 7) in election and section 1102 (Beats) of the section 1101 (B

Distributions pursuent to Benk Hodding Company Ker—II in metiter under statem (180 g 0 in in Hodding Dompar making be distribution must enter hodding Dompar making be distribution must enter hodding Dompar (180 g) entered of the section 1000th) alection," as the case may be, in the right-1120).

A Mutual saving bank conducting life insurance business. The trunce section 55 recensaries of the savings of th

for all members of exceed \$25,000 in

controlled group does not taxable income bracket).

5. Credit for wagas paid or Incurred to work in-ceptive (MIN) postation.—Generally, emblogrism my claim a credit of 150% of Qualified Irity set wages and 55% of qualified steed year, wages, See Form 8474 for definitions, special rutas, and limitations. As see Publication 906, Targeted flots and WIN Credits.

Do not take an expense deduction for that portion of the wages or safaries paid or incurred which is equal to the amount of the WIN credit (determined without regard to the immitation based on tax (section 50A(a)(2))

6. Investment credit.—In most cases, the linest medicated is 10% of the equitable investment in register investment credit property. The corporation may elect an II. 70% at 11.5% credit for Regul in-vestment credit property (in less of the 10%) if the corposition meets the requirements of section 48(n)(1).

Use Form 3468 and Schedule B (Form 3468) to figure these credits. The corporation is also allowed a 10% energy investment credit for investment in qualified energy property. The 10% energy credit is in addition to the 10% regular investment credit if the energy property is also regular investment credit property.

investment to the life-investment (See Form 7. Tax from recomputing a prior year inv credit.—If property is disposed of prior to years category used in computing the inv credit, the credit must be recomputed (SA 4255)

& Bob conformer Des crist, in Relega, in inleved only for home members of Jasens transferd groups frough that was connected groups of country and provided from the sequel to \$50% of qualified first year wages paid or incurred and \$50% of qualified section year, wages paid or incurred See Form \$584 for definitions, specialists, and intuitions Alex see Pablication 90%, frigeted Joss and WIN Prodits.

Do not take an expense deduction for that por-tion of the wages or seleries peid or incurred which is equal to the amount of the jobs credit (deter mined without regard to the limitation based on tax (section 53)).

i having tax praf-30. DR if there is I from a prior tax 5 Form 4626. 9. Minimum tax.—Corporations havi snoo items in excess of \$10,000. Di y minimum tax liability deferred from te year to this year, must attach Forr

## Codes for Principal Business Activity

Theory Use and definition are between the served, to several on the Other of the serveral control of the serveral co-stood by the Other of the serveral of the serveral control of the President to cash control to the serveral of the serveral control of the cash control of the serveral control of the serveral control of the cash control of the serveral control of the serveral control of the cash control of the serveral control of the serveral control of the the serveral control of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the serveral control of the Lines of the serveral control of the serveral control of the lines of the serveral control of the serveral control of the serveral control of the lines of the serveral control of t

Republication y ground from which the largest beauticipes of "seal to blue a closer" of the control of the cont

| Using the list below, enter on page I. under C. the code number for the  | the code number for the may be "Cereal preparetions.  | 00   |
|--|---|--|
| Dode   | Lode<br>3270 Concrete, gyprum, and plaster products<br>3296 Other nonmedalite mineral products. | Code<br>5180 Alcoholic beverages.<br>5190 Misc. nondurable gpods.  |
| 0600 Agricultura production. 0600 Agricultural envices (except vatarinal- 0600 Agricultural envices en |   | BETAIL TRADE   |
|  | 3380 Nonferrous metal Industries.   | and mobile home dealers, garden supply, second mobile home dealers.  |
| Liberia Minimus  | Fabricated metal products, extept machinery and transportation equipment                        | SOUL Terdiene stores   |
| 1010 Iron ords.<br>1070 Copper, lead and zinc, gold and eilver   | 3410 Matei cans and shipping containers, 3428 Cutlery, hand tools, and hardwars; screw          | 5300 General marchandles stores.<br>5410 General marchandles stores.   |
| 1098 Other metal mining  | machine products, boits, and similar products.  | 5490 Other food stores.  |
| Off and gas extractions  | Sect Plembang and needing, except electric and years are.                                       | 5515 Motor vehicle dealers.<br>5545 Gasoline arryce stations.  |
| 1550 Carlot Deriveding and the property of the control of the liquids.   | 3450 Metal forgings and stempings.  | 5598 Other automotive declars.<br>5600 Apparel and accessory stores.   |
| Newscottille subscrate (second fuch) minute.   | 3480 Ordnanck and accessories, accept vehicles and guided missies.                              | 5700 Furniture and home furnishings eteres.  |
| 1400 Details of grand and grand of the second 1400 Details according to the second sec | 3490 Miss, fabricated metal products  | Misc. retail atores:<br>5912 Drug secres and proprietary atores  |
| CONSTRUCTION   | 3520 Farm mechinery.  | 5921 Liquor etores.<br>5995 Other misc. refall stores.   |
| operative  | 1930 Construction, mining, and materials handling machine and equipment.                        | FINANCE, INSURANCE, AND REAL ESTATE  |
|  | 3550 Special Industry machinery, except   | Benkings<br>6030 Mutual savious banks  |
|  | 3560 General Industrial machinery 3570 Office, computing, and accounting                        | <ul> <li>6060 Benk holding compenies.</li> <li>6090 Banks, except mytus! savings banks and</li> </ul>  |
| 1711 Plumbing heating, and air conditioning  | 3598 Engines and turbines, service Industry   | bank holding companies. Credit agencies other than banks:  |
|  | machinery, and other machinery, except electrical.  | 6120 Savings and loan exactations.<br>6140 Personal cradit institutions.   |
| Food and kindred products:   | Electrical and electronic mechinery, equipment, and essentials                                  | 6150 Business credit institutions,<br>6199 Other credit agencies.  |
| 2010 Mark products.<br>2020 Dairy products.  | 3630 Household appliances,<br>3665 Redio, television, and communication                         | Security, commodity broken, dealers, exchanges, and services:  |
| 2040 Grain mill products.  | equipment.<br>3670 Electronic components and accessorisa  | 5210 Security brokers, dealers, and flotation companies.   |
| 2000 Sugar and contestionary products.   | 3698 Other electric equipment. Transports than equipment:                                       | 6299 Commodity contracts brakers and deel-<br>ers, security and commodity exchanges;   |
| 2004 Alcoholic Beverages, except mait liquors  | 3710 Motor vehicles and soutement.<br>3725 Aircraft, guided mission and cents.                  | end alled services.  |
| 2009 Bottled soft drinks, and flavorings.<br>2096 Other food and kindred products  |   | 6355 Life insurance.<br>6356 Mittuel Insurance, axcept life or marina  |
| 2100 Tabacca manufactures.<br>Textile enili anodests:  |   | parties. Courage of the Courag |
| 2228 Weeking mills and taitle inishing<br>2250 Kaitting mills  | 3815 Scientific instruments and measuring de-<br>vices webbes and clocks.                       | 6411 Insurance agents, brokens, and earstees.  |
| 2298 Other taxtile mill products. Anomial and affect fault accordants:   | 3845 Optical, medical, and ophthalmic goods. 3860 Photographic equipment and supplies.          | Real Estable:<br>6511 Real estate operatore (except developers)  |
| 2315 Warre and boy's clothing.   | 3998 Other manufacturing preducts.  | 6516 Lessons of mining, oil, and similar   |
| 2388 Hats, caps, millinery, for goods, and other append and accessories.   | TRANSPORTATION, COMMUNICATION,<br>ELECTRIC, GAS, AND SANITARY SERVICES                          | 6518 Lessons of railing d property and other real property.  |
| 2390 Misc. fabricated textile products.  | Transportstant  | 6530 Condominium management and coopera-<br>tive housing executations.   |
|  |   | 6550 Subdividers and devalopers.<br>6599 Other real astate.  |
| ٠  |   | Holding and ether investment compenses. 6742 Regulated Invastment compenses.   |
|  |   | 6743 Reel estate Investment frusts.<br>6744 Small business Investment compenies.<br>6749 Audition and other locations of compenies.  |
|  |   | escapt bank holding companies.   |
| 2699 Other paper products. Printing could be added to destrice.  | 6830 Radio and taleuleion broadcasting.   | SERVICES   |
| 2710 Newstrapers.  |   | 7200 Percent services,   |
| 2735 Books, greeding cards, and mile.<br>publishing.   | 1910 Electric services.   | 7310 Budiosa action advertising  |
| 2799 Commercial and other printing, and print<br>ing trade services.   | services.   | Auto repair and services misc, repair services, 7500 Auto repair and services.   |
| Chemicale and alited products:<br>2810 Industrial oberitable, pleatics malerials   | WHOLESALE TRADE   | 7600 Misc, repair earvices.<br>Amusement and recreational services:  |
| 2630 Ongs.   | 5008 Machinery, equipment, and supplies.  | 7812 Motton picture production, distribution, and services.  |
| 2840 Song, characte, and belief goods.<br>2850 Paints and alliad products.<br>2008   | 5020 Furniture and home furnishings.<br>5030 Lumber and construction materials.                 | 7830 Motion picture theritam. 7900 Amusement and recristion services, ex-  |
| Putroleum refining and related industries  | 5040 Sporting, recreational, photographic, and hobby goods, toys, and supplies                  | Object Services Constitution Constitution Constitution   |
| Orderlanding those interrated with extraction;<br>2910 Petroleum refining (including those inte-   | 5050 Metale and minerals, except petroleum and ecrap.   | pothic physicians.   |
| greted with astraction).<br>2986 Other petroleum and coal products.  | 5060 Electrical goods.<br>5070 Hardwers, plumbing and healing                                   | 8040 Offices of other health practitioners<br>8050 Nucleus and personal care tectifies.  |
| Rubber and mist, plestics products:<br>3050 Rubber products; plestics footwesr, hose   | 5098 Other durable goods.   | 6060 Hospitals.<br>8071 Medical importantes.   |
| and belting.<br>3070 Misc. ptastles products.  |   | 6099 Other medical services.<br>6111 Legal services.<br>6000 Entretions services.  |
| Leather and leather products:<br>3140 Feotwarf, stand frobber.   | PR atte.  | 8300 Social Services.<br>8600 Mambership Orgenizations   |
| 23.70 Critist feature and satisfy products.  Storie, ctsty, glear, and concrete preducts. 32.25 Glear products.  |   | 8911 Architectural and engineering services 8930 Accounting, suditing, and booksesbing. 8980 Miscelancous services (including veteri-  |
| 3240 Cament, hydraulio.  |   | neriens).  |

SCHEDULE D (Form 1120) Department of the Treesery Internal Reserves Services

Part

Capital Gains and Losses

| 2 |  |
|---|--|
| 9 |  |
|   |  |

identification number f. Gain of flees; (d less a) Employer e. Cost er other basis 5 d. Gross tales price less expense of tale ONE YEAR ► Attach to your Income tax refurn. Held C. Dete sold (no., dey, yt.) Losses—Assets loss carryover (attach computation) . b. Dete acquired (mo., day, yr.) Gains and Capital §3 Example, 100 phares of '2' Short-term Unused capital

ONE YEAR Losses-Assets Held More Than Part II Long-term Capital Gains and 3 Net short-term capital gain or (loss).

fine 6(a)(1). 4 Enter section 1231 gain from Form 4797,

of Schedule D Gains and Losses Net long term capital gain or (loss) Strill Summary

Net capital gain. Enter excess of net long-term capital gain (line 6) over net short-term capital loss (line 3). Enter excess of net short-term capital gain (line 3) over net long-term capital loss (line 6).

9 Total of lines 7 and 8. Enter here and on Form 1120, line 9(a), page 1.

Partive Alternative Tax Computation

Taxable income (Form 1120, line 30, page 1).

Net captal gain from line 8.

Note: If Part I or Part II above includes transactions entered into by condults (partnerships, etc.) before January 1, 1979, see instructions for line 12. If no such transactions are included, enter the amount from line 1 to nine 12.

:

Enter the net capital gain from all transactions entered into after December 31, 1978, but not more than the amount entered on line 11 (see instructions).

12

Partial tax. Compute the tax on line 14 in accordance with the instructions for Form 1120, Schedule J. Subtract line 11 from line 10.

30% of the 13.
The statement are a second of the 15 through 17. If applicable, enter here and on Form 1120 line 3, Schedule J. and cheek box for Schedule D. 17

28% of line 12. . . . . . . . .

## Instructions

(References are to the Internal Revenue Code.) and write the date of exchange in column (c).
Write "like kind exchange" in column (d) and
enter the adjusted basis in column (e). Enter
zero in column (f). (See section 1031.)

Gain from Sie of Depreciable Property Befor the sale of cetahage of depreciable property
of prefer the sale of cetahage of depreciable property
of professor is controlled to the cetahage of depreciable property
of such property sie, in the hands of the transferee.
If such property is, in the hands of the transferee.
If such property is, in the hands of the transferee.
If such property is, in the hands of the transferee.
If such property is, in the hands of the transferee.
If such is the property is the property of the This schedule provides for the repording of against or exchange of capital serses. Every sale with the section of the service of capital services of the servi For amounts received from any install-ment, sale, the holding, period, tule in effect in the year of sale will determine the treatment of the amounts received as long-term or short term gain.

Parts I and II

Capital Losse—Capital losses are allowed Bryto the tracked claudia Briss. A net capital loss. Novemer, may be carried both there systs and forward first as a shortfern capital loss. The capital loss may be carried bosk only to the capital loss may be carried bosk only to the capital loss may be carried bosk only to the capital loss may be carried bosk only to the capital loss in the traudia prear to which it being carrier. Foreign exponential or capital in losses may not be carried back but may be can informed to the capital loss to a regulated meetinest formany or capital loss to a regulated meetinest formany or capital loss to a regulated meetinest formany or capital loss to a regulated meetinest formany or capital loss to a regulated meetinest or capital loss to a regulated meetinest or service of serviced forward eight years diseased of serviced forwards. Gams and losses on futures transactions (but not options on futures transactions) in any commodity subject to the rules of a board of trade or commodity exclange will retain the more than 6 month indicing retain the more than 6 month indicing section 1222.

Capital Assets—Each litem of property held in its rate or business) is a capital asset except in its rate or business) is a capital asset except in inventionable asset or property held primitive rate for outsiness. (2) are capital series of many for the property held primitive rate for outsiness. (3) are compositional, where a compositional, where a compositional, where a compositional, where a compositional will account outside the compositional and the compositional and the compositional and the compositional and the compositional and for a business of the compositional and february for the price at which it is a state Government of each group three compositions and february and february for the price at which it is find by (a) a taspate who so recoved such a held by (a) a taspate who so recoved such is held by (a) a taspate who so recoved such is held by (a) a taspate who so recoved such is the base of such publication. (b) a taspate in whose hards the base of such publication is determined; for exchange in whole or in gain to be pasted described in fight).

Echange of "Use Kind" Roperb,—Although to gain of loss is recognised share property field recognised share property field recognised to the field share for business of yor investment of the field share for business of yor to make share to be fined share for medical share to a recognised share to a recognised share to the field share on so schedules. I form 1120) or form 4797, whethere is a specified hims does not include property that is the state or other grocerty held primarily stock in trast or other grocerty held primarily stock in trast or other grocerty held primarily addition. The stock is of the security of beneficial index in other security or beneficial index heavily in bother of security or beneficial index heavily the potential in other security or beneficial in collection.

option in the case of stock, securities, or t modities granted after September 1, 1976.

Cost or Other Basis, As Adjusted—In determining gan or Incist, the basis of poperty will mining gan or Incist, the basis of poperty will mining gan or Incist, the basis of poperty will gaternally be fast cost. If property was additionably conversion or wests sale of stock, see sections or provision or wests sale of stock, see sections 1031, respectively. Attach as explanation in the Incist of the Dass used is oner than actual cash cost of the Dass used is oner than exclusion in the district basis of deferiors. In which the gazantic basis of deferiors in the same than the confidence in the district basis as the same and amount which a minute faulted tasks as the amount salized is to the same after or the amount sealing is to the same after or the amount seal salice in the same after or the amount seal salice.

Insurance Companies—Companies trastile insurance Companies—Companies that capital desires from capital essets soil or exchanged to obtain fund for met appropriate corresponding to Schwalus A-0 of form 11700 for companies trastile from Formation 11700 for companies trastile control of the companies trastile control of the companies trastile control of the companies trastile control of the companies trastile control of the companies of the companies of the appropriate inte on form 1120%.

### Part IV

Alternative The Consolidation—If there is a necessary of age (even begins than over the professor of the loss), compute that our survey the alternative tal loss), compute that our survey the alternative tal loss), computed that our survey the alternative that so that that computed survey the product of the talk computed than the talk computed to the stand to the survey that the alternative that is the sum of (1) a partial. The alternative that is the sum of (1) a partial and (1) alternative that is the sum of (1) a partial and (1) alternative that is the sum of (1) a partial and (1) alternative that is the sum of (1) and (1) alternative that is the sum of (1) alternative that it is the sum of (1) alternative that it is the sum of (1) alterna

In computing the afternative size title 12.)
Subject to a limitation based upon tazelle tazelle in commission based upon tazelle in discussion to contributions and the special deductions in Schedule I) do not have to be recomputed.

Under the provisions of section 6411, a called interest for the thorough of the factorial fost carloaded may be interested from 1139 if a net captal fost carloades or form 1139 if a net captal fost carloades or season interested from the outset or more than one of the outset of the Short Sales of Capital Assets.—For rules re-lating to certain short sales of stock or other securities, and transactions in commodify fu-tures, see section 1233.

banks, Worthless Securities.—Except for

es into account retered into account that portion of in that is attribut to after December

Instructions for Line 12.—Enter on 1 the net capital gain which takes into a saligan and loss renastations enfered in December 31, 1978, including that por any housed capital toss carryover that is a able to transactions entered into . 31, 1978

> securities which are capital assets become wholly worthless during the tavable year, the toss is to be treated as a capital loss as of the last day of the tavable year. Losses Not Allowable.—No loss is allowed for wash sales of lock or securities. (See section 1991.) No loss is allowed (distributions in fliguidation excepted) on transactions between related persons. (See section 267.)

Section 465 Asset—If the corporation dis-poses of an asset used in an activity to which the "at risk" uses apply (see section 465), com-ber the gain of isse on the opposition with the profit or loss from the activity. If the corporation as a net loss, it may be subject to the "at risk" rules.

Options to Buy or Sell.—See section 1234 for rules pertaining to the treatment of gain or loss in the case of a purchaser or that of a grantor of an

1979-0-283-115-58-040-1

Installment Sales

Minimum Tax on Tax Preference (fems,—)! there is a net capital gain, you may be liable for minimum tax. See Form 4626

If you sell property and receive payments in two or more tax years, you may be able to report the gain under the installment method. See section 453. If you erect to report a sale under the installment method, attach the computation.

For treatment of a part of each payment as "unstated interest" on deferred payment sales, see section 483. For additional information, get bublication 537, installment and Deterred Payment Sales.

& US GOVERNMENT PRINTING OFFICE

| - other  | taxable year b  | Corporation Return PLEASE TYPE OF PRINT PERMINE . 1979, ending   | Urn<br>1979, ending               | C Employer identifi                     | 1979   | Reflect ACIUAL purchases from a related supplier at the transfer price determined und party pricing rules of section 994, if used. See Schedule P (form 1120–DISC).  1 Inventory at the beginning of the year  2 Purchases  3 Salaries and wages   | er the inter-com              |
|--|---|--|-----------------------------------|---|--|--|-------------------------------|
| Ē  | Number and street   |  |                                   | D Dete incorporated                     | 2  | 4 Other costs (attach schedule)  |                               |
| ŏ<br>≥   | City or town. State, and ZIP code   |  |                                   | E Enter total assets (B). Schedule L (1 | otal assets from time 3, column:<br>hedula L (see instruction L) | 7 Cost of 7 Cost of 6 (a) Che  |                               |
| Did any corporation, individual, more of your voting stock?  If "Yes," enter below the owner total accept. Asserted institutional accept.        | Did any corporation, individual, partnership, trust or estate more of your violung stock?  If "Yes," enter below the owner's name, address, identify not a seer. 'See forwell instruction Dy  | F Did any corporation, individual, partnership, trust or estate at the end of your taxable year own, directly or indirectly, 50% or more of your voting stock?  If "Yes," enter before the owner's name, address, identifying number, percentage of voting stock owned and, if a corporation, in a corporation.  | year own, directly or in          | ly or indirectly, 50%                   | % or Yes   | Writedown of "subnormal" goods as described in regulations section 1.471–2(2) (see instructions)   |                               |
|  | Identiying  | Address  | Percent age of voting stock owned | Total essets<br>(Corporations only)     | 121  | (p) (e)  | T'es No                       |
|  |   |  |                                   |   | -  | Sendentia B Gross Income (See instructions for Schedule B)   |                               |
| # # # # # # # # # # # # # # # # # # #  | ie appropriate box(es) the  | G Indicate by placing an "X" in the appropriate box(es) the inter-company pricing rule or rules which were applied to 25% or more of total recepts (line 4, page 1).  □ 50.50 remained tasable income method. □ 4% arras recents method. □ Section 482 method ("arm's length pricing")   | iles which w                      | vere applied to 259                     | % or more  | 1 Qualified export   | E Total (add columns C and D) |
| -  | All Computations Mus<br>Under Section 994 If U.   | All Computations Must Reflect Inter-Company Pricing Rules Under Section 994 if Used (See Schedule P (Form 1120-DISC))  | ricing Ru                         | C)                                      |  | (4) Nomest foreign sales   |                               |
|  |   | Gross Income   |                                   |   |  |  |                               |
| 1 Qualified export receipts from the 2 Other qualified export receipts: (i) 3 Nonqualified gross receipts: (line 4 Total Godd lines 1, 2 and 3). | 1 Qualified export recepts from the sale of export property (line 1(c), column E, 2 Other qualified export recepts; (line 2(l), column E, Schedule B).  3 Nonqualified gross recepts; (line 3(g), column E, Schedule B).  4 Total clad lines 1, 2, and 3).  Court of anotic cold fines 7. Schedule A) and for one strong catach schedule. | 1. Qualified export receipts from the sale of export property (line 1(c), column E, Schedule B) 2. Other qualified gross receipts: (line 2(j), column E, Schedule B) 3. Nonqualified gross receipts: (line 3(g), column E, Schedule B) 4. Trata (add intex 1, 2, and 3) 5. Cover from Control of the Control of Schedule B) 6. Cover from Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Control of Schedule B) 6. Cover from Co  | 66                                |   |  | (v) To an unrelated OUSC   |                               |
| line 5   | 6 Total income (subtract line 5 from line 4)  | Pedinding  |                                   |   |  | 2 Other qualified export receipts (a) Lessing or renting of export property (b) Senuces related and subsidiary to a qualified ex-  |                               |
| ses: (   | 7 Export promotion expenses: (line 1(o), Schedule E)  |  |                                   |   |  | port sale or lease   |                               |
| fucted   | B Other expenses not deducted above: (line 2(h), Schedule E) 9 Total deductions (add lines 7 and B)   | Jie E)   |                                   |   |  | Qualitied dividends (line 10, Schedule C) .  |                               |
| net og   | Computation of Tazabi  10 Tazabie income before net operating loss deduction and dividends received  11 (a) Net operating loss deduction (see instructions—affects schedule).   | Computation of Taxable income before net operating loss deduction and dividends received deduction (subtract line 9 from line 6).  11 (a) Net operating loss deduction (see instructions—after Action School).   | ubtract line 9 from               | 9 from line 6) .                        |  | (B) Offer interest cannot be accorded by form 1130).  (b) Odnary gain or (loss) from Part II, Form 4797  (c) Odnary gain or (loss) from Part II, Form 4797  (c) Odnary gain or (loss) from Part II, Form 4797  (c) Odnary gain or (loss) from Part II, Form 4797  (c) Odnary gain or (loss) from Part II, Form 4797  (d) Odnary gain or (loss) from Part II, Form 4797  (d) Odnary gain or (loss) from Part II, Form 4797  (e) Odnary from From 4797  (e) Odnary from From 4797  (e) Odnary from From 4797  (e) Odnary fr |                               |
| اد م<br>اد م   | (b) Dividends received deduction (line 2, Schedule 1)   |  |                                   |   |  | 3 Nonqualified gross recepts.  (a) Ultimate use in U.S   |                               |
| pecial<br>riere t  | 13 Refund of U.S. tax on special fuels and oils (attach Form 4136) Under smaltes of parjun, I detire that I have assumed this return, lettling account and ordered of prepare (other than taspen) is based on 40 Information  | Refund of U.S. has on special fuels and oils (attach Form 4136).  Refund of U.S. has on special fuels and oils (attach Form 4136).  Refund of U.S. has considered the second of the seco | ts and to the b                   | best of my knowledge and                | 1 belief, it is to   | (c) Certain direct or indirect sales or leases for us  |                               |
|  |   | 10   | Date Prile                        | File<br>Self em:<br>ployed P            | Preparer's social sec  | € € €  |                               |
| firm s name (or yours it self employed)  |   |  | <u> </u>                          | E i No 📭                                |  |  |                               |

| Form 1130-015C (1979)  | en!   |
|--|---|
| Schedule C Dividends (See instructions for Schedule C)   | PART I.— Deemed Distributions Under Section 995(b)(1)   |
| 1 Domestic corporations subject to the 85% deduction   | 1 Grass interest derived during the year from producer's Joans (section 995(b)(1)(A))   |
| 2 Certain preferred stock of public utilities  | 2 Gain recognized on the sale of exchange of properly (section 99/b)(1/3) (see institutions—attach schedule)  |
| 3 Foreign corporations subject to the 85% deduction  | 4 April recognise of the attributable to military property (section 551001A)(b) (see institutions—attributable to military property (section 551001A)(b)) (see institutions—attributable to military property (section 551001A)(b)) (see institutions—attributable to military property (section 551001A)(b)) (see institutions—attributable to military property (section 551001A)(b)) (see institutions—attributable to military property (section 551001A)(b)) (see institutions—attributable to military property (section 551001A)(b)) (see institution 551001A)(c))   |
| 4 Dividends from Michigan formations   |   |
| 6 Includable income from controlled foreign corporations under subpart F (attach Forms 3646)   | 6 Tatable income (line 12, page 1)  |
| Taxable dividends from a DISC or former DISC   | 7 Adjusted tabable income (subtact for the 5 from line 5) (eather free and no line 1, 1971 II).  8 Tayshe income attributable to base period export pross recentls (section 995(b)(1))(from line 22 Part II).   |
| D Taxal rada inset 81  |   |
| 10 Qualified dividends—Enter the qualified dividends here and on line 2(e), column D. Schedule B.  | 10 50% of line 9 (section 995(b)(1)(F)(1)   |
| v. N   | 1) International boyocci moome (section 9-0)(1)(1)(1)(1) (see institutions)  1) Amount of illustrational polymer represents (section 90)(1)(1)(1)(1)(1) (see institutions)  |
| Salacinic E Deductions (See instructions for Schedule E)   | 13 Total of three 55, 8, 10, 11, and 12   |
| 1 Export promotion expenses:   | 14 Earnings and profits tor year (see instructions—attach schedule)   |
| (a) Market studies   | 15 Enter the smaller of nine 4.5 of nine 4.4 (but not less than 20%).  16 Foreign novertiment attributable to producer's loans (section 99%). (See instructions—aftach schedule).   |
| (b) Advertising  | 17 Total deemed distributions under section 995(b)(1) (add lines 15 and 16)   |
| (c) Depreciation (attach point   | PART II.—Computation of Taxable Income Attributable to Base Period Export Gross Receipts  |
|  | 1 Adjusted tavable income (from line 7, Part I)   |
| Sales commission   | 2 Enter the larger of (a) 365 divided by the number of days in your taxable year or (b) 1 (one)   |
|  | Annualized adjusted taxable income (line 1 times line 2)  |
|  |   |
| (i) Compensation of officers   |   |
| (j) Repairs (see instructions)   | 6 Tasable gears beginning in 1975, 1973, 1974, and 1975, (use a   c qualifier expertence) to go precess generally and control of the control |
| (k) Amortization (attach schedule)   | (A) (B), (C), (U), and (H) take instructions for certain exclusions)  |
| (I) Pension, profit sharing, etc. plans (see instructions) tenter number or plans (F)  | <u> </u>  |
|  | (q)   |
| (i) Other Charles  | (6)   |
|  | (p)   |
| (o) Total (add lines 1(a) through 1(n))—Enter here and on line 7, page 1   | - 1   |
| 2 Other expenses not deducted above:   | (f) Totals (and times (a) Infrogram (b))  |
| (a) Bad debts (Schedule F if reserve method is used)   | (g) base period export gloss recepts (souther continued; me (1) from continued; me (1))   |
|  | 7 Enter the smaller of (a) 1.461 divided by the number of d   |
| The second secon |   |
|  | 10 Adjusted has paned areas several areas from 8 times in   |
| Freight,   | _   |
| (I) Freight insurance  | -   |
| (g) Dther (attach schedule)  | (b) Other additions (street)in-see instructions)  |
| (h) Total (add lines 2(a) through 2(g))—Enter here and on line 8, page 1   | 9   |
|  | 12  |
| 1 Yes 2 Tries notes and recount Technical 5 Steen on account A Durinal marks more and added to the result of teatron 1 the end of the result of the end of the result of the end of the  | 13 (a) Qualified export receipts as described in sections 993(a)(1)(A), (B), (C), (C), and (H). (Ad)  the security from Calcula a Columne B and D lines 1(A) 2(a) 2(b) 2(c) and 2(d).   |
|  | (h) So premont of malified export feeebls on line 13(a) attributable to military property   |
|  | 9   |
|  | 14 Anr  |
|  |   |
| 1978   | 16 Line 14 plus line 15.  |
| 1979 Cartain Paris Control Par | ded by line 1   |
|  | -   |
| 85% of line 1. Schedule C  |   |
|  |   |
| (4) 100% of line 4, Schedule C   | 20 Subtract line 19(b) from line 18 (enter zero if less than zero).   |
|  | 21 Line I dwided by line 5  |
| 2 Total—See instructions for limitation. Enter here and on line 11(b), page 1.   | 22 Taxable income attributable to base period export gross receipts (line 20 limes line 21) (enter here and on line 8, Part I).   |
|  |   |
|  | _   |
|  |   |
|  |   |

| See)   |  | SCHEGUIG L   | Balance Sheets                                    |   | - 1.          |
|--|--|--|---|---|---------------|
| (i) Working Cappail (cash and necessary mechanisms)  (ii) Fundate and mechanisms (cash in U.S. banks in excess of working cappail  (iii) Export depending decounts and motes recenable  (iv) Export and allowance (excounts and motes recenable)  (iv) Export and allowance (excounts and motes recenable)  (iv) Export allowance (excounts and motes recenable)  (iv) Export allowance (excounts and motes recenable)  (iv) Export allowance (excounts and motes recenable)  (iv) Export allowance (excounts and motes recenable)  (iv) Contractives and succession (excounts)  (iv) Contractives (excounts)  (iv) Contractiv | 1 Oualified ass  | iets:  |   | (A) Beginning of<br>the taxable year    |               |
| (c) Funds are one greater (cash in U.S. banks in excess of volving cash a meets of account greater (cash in U.S. banks in excess of volving cash a meets of control of control of cash and objections.  (d) Total excessible assets.  (e) Export produce the cash of c | Working W  | resource to see and necessary to make the  | (a) to use of the end of                          |   |               |
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| Montgages, notes, bonds payable in 1 year or more.   Compitation of Interest schedule   Least of Montgages, notes, bonds payable in 1 year or more.  | n  | it habilities (attach schedule)  |   |   |               |
| Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities and profits   Control labelities   Control   | 9  | lotes, bonds payable in 1 year or more   |   |   |               |
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| B Capital stock  | `  | es (attach schedule)   |   |   |               |
| 13 Less case for treasury stated more (sec. 996(1)(2))   2 Accumulated DISC income (sec. 996(1)(2))   2 Accumulated DISC income (sec. 996(1)(2))   3 Less case for treasury stated more sec. 996(1)(2)   3 Less case for treasury stated more per book state of the sample of treasury stated more per book state of the sample of treasury stated more per book state of the sample of treasury stated more per book state of the sample of treasury stated more per book state of the sample of treasury stated more per book state of the sample of treasury stated on book this year not deducted on book this year not deducted in this tetum (termite)   2 Incase recorded on book this year not deducted in this tetum (termite)   3 Incase stated on book this year not deducted in this tetum (termite)   4 Incase recorded on book this year not deducted in this tetum (termite)   5 Incase stated on book this year not deducted in this tetum (termite)   5 Incase stated on book this year not deducted in this tetum (termite)   5 Incase stated on book this year not deducted in this tetum (termite)   5 Incase stated on book this year not deducted in this tetum (termite)   5 Incase stated on book this year of the year   5 Incase stated on book this year of the year   5 Incase stated on book this year of the year   5 Incase stated on book this year of the year   5 Incase stated on book this year of the year   5 Incase stated on year (termite)   5 Incase stated on the year   5 Incase stated on the year   5 Incase stated on the year   6 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase stated on the year   7 Incase state   | α  |  |   |   |               |
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| 13 Less control of treasury stockholders' equity  Solating Lat I control treasury stockholders' equity  14 Total industries and stockholders' equity  15 Less control bluttes and stockholders' equity  16 Less of capital loses to book this year and deducted  17 Industrial control blues to book this year and deducted  18 Industrial control blues to book this year and deducted  19 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control blues to book this year and deducted  10 Industrial control this year and and this year and and this year and and this year and and this year and and this year and and this year and and this year and and this year and and this year and and this year and and this year and and year (time 3 leas line 7).  10 Industrial control this year and year (time 4 leas line 8).  10 Industrial control this year and year (time 4 leas line 8).  10 Industrial control this year and year (time 4 leas line 8).  10 Industrial control this year and year (time 4 leas line 8).  10 Industrial control this year and year (time 4 leas line 8).  10 Industrial control this year (time 4 leas line 8).  10 Industrial control this year (time 4 leas line 8).  10 Industrial control this year (time 4 leas line 8).  10 Industrial control this year (time 4 leas line 8).  10 Industrial control this year (time 4 leas line 8).  10 Industrial control this year (time 4 leas line 8).  10 Industrial control this year (time 4 leas line 8).  10 Industrial control this year (time  | =  | axed income (sec. 996(f)(2))   |   |   |               |
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| 14 Total labulites and stockholders's equity   1 Heritage   1 Herita   | 13 Less cost of  | treasury stock   |   | _                                       |               |
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| Net according to the factor culation of income per Books With income per Return   1 stable income not recorded on books this year   2 stable income not recorded on book this year not adducted in this return (termical)   3 stable income not recorded on books this year not adducted in this return (termical)   4 stable income not recorded on books this year not adducted in this return (termical)   5 statistic income this year not adducted in this return (termical)   6 statistic income this year not adducted in this return (termical)   7 statistic income this year not adducted in this return (termical)   8 statistic income this year not adducted in this return (termical)   9 statistic income this part of the year income this year (termical)   1 statistic income this year income this year (termical)   2 statistic income this year income this year (termical)   3 statistic income this year income this year (termical)   4 statistic income this year income this year (termical)   5 statistic income this year income this year (termical)   6 statistic income this year income this year (termical)   7 statistic income this year income this year (termical)   8 statistic income this year income year income this year (termical)   9 statistic income year year income year income year (termical)   1 statistic income year year year year year year year yea   |  | the state of the s |   | -                                       |               |
| 1 Net income per books this year of coccess of capital losses over cabital losses that the capital losses over cabital losses that the capital losses over cabital losses that the capital losses that | Soldenie M-1 Rec   | oncellation of income per Books  | is with income per Return                         |   |               |
| 1 Triante mome not recorded an book this year of colored to book the year of colored to book the year of colored to book themselves themselve | The state of the s |  |   |   |               |
| 2 Excess of capital losses over capital gains.  3 (Tabulbe income not recorded on books this year of deducted in the second of t | * Het latenile per nouve   | ٠  | o income recorded on books                        | s this year not included in             |               |
| 1 Trabbe income not recorded on book this year and deducted  1 Express recorded on book this year and deducted  1 Industriant (itemate)  2 Increase at tended on book this year and deducted  2 Increase at tended on book this year and deducted  3 Industriant (itemate)  2 Increase at the beginning of the year  3 Industriant and year  4 Industriant and year  5 Increase at the beginning of the year  6 Other decreases (itemate)  7 Industriant and year  7 Industriant and year  8 Industriant and year  9 Increases (itemate)  1 Industriant and year  9 Increases (itemate)  9 Increases (itemate)  9 Increases (itemate)  9 Increases (itemate)  9 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  9 Increases (itemate)  9 Increases (itemate)  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  2 Industriant and year  3 Industriant and year  4 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  2 Industriant and year  3 Industriant and year  4 Industriant and year  5 Industriant and year  6 Industriant and year  7 Industriant and year  8 Industriant and year  9 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  1 Industriant and year  2 Industriant and year  3 Industriant and year  4 Industriant and year  5 Industriant and year  1 Industriant and year  1 Industriant and year  2 Industriant and year  3 Industriant and year  4 Industriant and year  5 Industriant and year  6 Industriant and year  9 Industriant and year  1 Industriant and year  1 Industriant and  | 2 Facess of capital losses on  |  | _   |   | _             |
| 4 Expenses recorded on books this year and deducted in this return on books this year and deducted in the return on books this year and deducted in the return on books this year and deducted in the return on books this year and deducted in the return on books this year and deducted in the return on books this year and deducted in the return of the return of the re |  |  | _   |   | $\overline{}$ |
| 4 Expenses recorded on books this year not deducted to this heart of the terror of the | 3 laxable income not rec   | orded on books this year   |   |   | _             |
| to the return (termic)  state of the state o | (stemize)  |  |   | not charged against book                |               |
| Deficience at the beginning of the year   Deficience at the deficience at th   |  | Andrew Market and the Andrew State of the  |   |   |               |
| in this return (termics)  5 Load clines I though 4  5 Load clines I though 4  5 Load clines I though 4  5 Load clines I though 4  6 Load clines (Line 10, page 1) (time 5 less line 8)  8 Load clines (Line 10, page 1) (time 5 less line 8)  1 Load clines (Line 11 10 above)  1 Load clines 1 and 2  1 Load clines 1 and 2  1 Load clines (Line 11 10 above)  2 Load clines 1 and 2  3 Load clines (Line 11 10 above)  3 Load clines 1 and 2  4 Defect in earnings and profits  4 Defect in earnings and profits  5 Carteful C. L. And 9 seed of Accumulated DISC Income (Line 12 above)  7 Contributions under section 95(cl)  8 Load clines 5, and 7  9 Balance at the beginning of the year  1 Load of these 1, 2 and 3  1 Load of these 1, 2 and 3  1 Load of these 1, 2 and 3  1 Load of these 1, 2 and 3  1 Load of these 1, 2 and 3  1 Load of these 1, 2 and 3  1 Load of these 1, 2 and 3  2 Load of the 2 and 3  3 Load of these 1, 2 and 3  4 Detection earnings and profits  2 Load of the second of securities of the DISC income (Line 12 above)  1 Load of these 2 and 3  2 Load of the second of securities of the DISC and Related U.S. Persons (Attach separate Schedus Sc |  | ners this year not deducted  | income this year (itemize)                        |   |               |
| Statistics at the beginning of the year  Statistics at the beginning of the year  I distinct at the beginning of the year  I distinct at the beginning of the year  I distinct at the beginning of the year  I distinct at the beginning of the year  Statistics at the decreases (themse)  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the beginning of the year  Statistics at the offer year the year the year of the year of the beginning of the year of the bidden year of the bidden year of the bidden year of the bidden year | in this return (itemize)   |  |   |   |               |
| Sanitorial lines   Initial collections   Sanitorial collections   San   |  |  |   |   |               |
| Sanctifie   Analysis of Other Earnings and Profits (Line 10 above)     Baisance at the begoming of the year   5 Ontrollogic Line   3 above     Controllogic Line Analysis of Previously Taxed Income (Line 11 above)   6 Other decreases (termize)     Calcid Line Line Bushings and points   1 above   2 and 5    |  |  |   |   | _             |
| Paracellogue and Paralysis of Other Rantings and Profits (Line 1) above)     Balance at the beginning of the year   Condition of Intervence at the beginning of the year     Balance at the beginning of the year   Condition of Intervence     Balance at the beginning of the year   Condition of Intervence     Balance at the beginning of the year   Condition of Intervence     Balance at the beginning of the year   Condition of Intervence     Balance at the beginning of the year   Condition of Intervence     Balance at the beginning of the year   Condition of Intervence     Balance at the decreases (termure)   Condition of Intervence     Balance at the decreases (termure)   Condition of Intervence     Balance at the decreases (termure)   Condition of Intervence     Balance at the decreases (termure)   Condition of Intervence     Balance at the decreases (termure)   Condition of Intervence     Balance at the decreases (termure)   Condition of Intervence     Balance at the decreases (termure)   Condition of Intervence     Balance at the decreases (termure)   Condition of Intervence     Balance at the decrease (termure)   Condition of Intervence     Balance at the decrease (termure)   Condition of Intervence     Balance at the decrease (termure)   Condition of Intervence     Balance at the decrease (termure)   Condition of Intervence     Balance at the decrease (termure)   Condition of Intervence     Balance at the decrease (termure)   Condition of Intervence     Balance at the decrease (termure)   Condition of Intervence     Balance at the decrease (termure)   Condition of Intervence   Conmission (Attach separate Schedule     Balance at the decrease (termure)   Condition   Co   | 5 10131 of lines 1 t   | minument a   | 2   | 5 less line                             | -1            |
| 1 Balance at the beginning of the year 2 Increases (tennite) 3 Included blues 1 and 2 4 Defect in earnings and points 2 Demend distributions under section 995(b) 3 Other noceases (tennite) 4 Defect in earnings and points 5 Defect in earnings and points 5 Defect in earnings and points 5 Demend distributions under section 995(b) 5 Demend distributions under section 995(b) 5 Demend distributions under section 995(b) 5 Demend distributions under section 995(b) 5 Demend distributions under section 995(b) 5 Demend distributions under section 995(b) 5 Demend distributions under section 995(c) 5 Demend distributions under section 995(c) 5 Demend distributions under section 995(c) 5 Demend distributions under section 995(c) 6 Destinations upon distributions (see 995(c)) 7 Destinations upon distributions upon distributions upon distributions upon distributions (see 995(c)) 8 Demend distributions (fine 4 less line 8) 9 Demend distributions upon distributions upon distributions upon distributions upon distributions upon distributions upon distributions (see 992(c)) 7 Destinations upon distributions (see 992(c)) 8 Demender section 996(d) 9 Demender section 996(d) 9 Demender section 992(c) 10 Balance at rich of year (fine 4 less line 8) 9 Demender sections (Altach separate Schededing Schededing Company) Transfer Price or Commission (Altach separate Schededing Company) Transfer Price or Commission (Altach separate Schededing Company) Transfer Price or Commission (Altach separate Schededing Company) Transfer Price or Commission (Altach separate Schededing Company)   | Scheding M-2, Ana  | lysis of Other Larnings and Profi  | nts (Line 10 above)                               |   |               |
| 1 Total of lines 1 and 2  2 Increases (identice)  3 Defect in earnings and points  1 Balance at the beginning of the year  2 Defect in earnings and points  3 Other increases (identice)  3 Other increases (identice)  3 Other increases (identice)  4 Total of lines 1.2 and 3  5 Defect in earnings and points  5 Defect in earnings and points  6 Defect in earnings and points  7 Total of lines 4.5, and 7  8 Balance at the degraph of the year  1 Defect in earnings and points  8 Balance at one of year (line 4 less line 8).  6 Defect in earnings and points  7 Total of lines 5.5, and 7  8 Balance at one of year (line 4 less line 8).  8 Balance at one of year (line 4 less line 8).  9 Balance at one of year (line 4 less line 8).  1 Destinations to quality under sec 992(c).  2 Increases (identice)  3 Total of lines 1 and 2  Balance at one of secalidation (see 995(p)).  1 Destinations under section 993(d).  1 Destinations of the year in a 1 and 2 and 1 and 2 and 3 an | 1 Gringe of the hearing  |  | A Overlanderstanders in                           | 17700                                   | _             |
| 2 increases (themite)  3 4 Defict in eximing and points  CSITECTIC Labove)  4 Defict in eximing and points  CSITECTIC Labove)  5 Defict in eximing and points  CSITECTIC Labove)  5 Defict in eximing and points  CSITECTIC Labove)  6 Defict in eximing and points  CSITECTIC Labove)  7 Defict in eximing and points  CSITECTIC Labove)  8 Defict in eximing and points  CSITECTIC Labove)  9 Defict in eximing and points  1 Defict in eximing and points  1 Defict in eximing and points  1 Defict in eximing and points  2 Defict in eximing and points  2 Defict in eximing and points  2 Defict in eximing and points  3 Total of lines 1 and 2  4 Destributions upon disqualification (see 992(c))  7 Distributions upon disqualification (see 992(c))  8 Defict in eximing and points  1 Defict in eximing and points  1 Defict in eximing and points  2 Defict in eximing and points  3 Defict in eximing and points  1 Defict in eximing and points  1 Defict in eximing and points  1 Defict in eximing and points  2 Defict in eximing and points  3 Defict in eximing and points  1 Defict in eximing and points  1 Defict in eximing and points  2 Defict in eximing and points  3 Defict in eximing and points  1 Defict in eximing and points  1 Defict in eximing and points  1 Defict in eximing and points  2 Defict in eximing and points  2 Defict in eximing and points  2 Defict in eximing and points  3 Defict in eximing and points  4 Defict in eximing and points  1 Destributions of interestic in eximing and points  2 Defict in eximing and points  3 Defict in eximing and points  4 Defict in eximing and points  1 Destributions of interestic in eximing and points  2 Defict in eximing and points  3 Defict in eximing and points  4 Defict in eximing and points  5 Defict in eximing and points  6 Defict in eximing and points  7 Destributions of interestic in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in eximing in ex | Davance at the Degitting   |  | un Airent of shallbarrisio C                      | 337(c)                                  |               |
| 1 Total of lines 1 and 2  2 Defect in estimage and points 1 Beatines at rebed juming 3 least line 3 least line 3 1 Beatines at the beginning of the year 2 Defend os/inhulons under section 995(b) 2 Defend os/inhulons under section 995(b) 3 Other increases (termice) 3 Other increases (termice) 4 Total of lines 1. 2 and 3 4 Total of lines 1. 2 and 3 5 Beatines at the depending of the year  1 Beatines at the beginning of the year 2 Defend in estimate and of section 995(b) 3 Increases (termice) 4 Total of lines 1 and 2 5 Beatine at ren of year (line 4 tess line 8) 6 Distributions to qualify under sec 992(c) 7 Distributions to qualify under sec 992(c) 8 Other decreases (termice) 9 Other decreases (termice) 9 Statistics of Table of Increases (termice) 10 Beatines 1 and 2 and 2 and 3 | increases (demize)   |  | 6 Other decreases (itemize)                       |   |               |
| 4 Detect in eximing and points  Salization Land Designment of previously Taxed Income (Line 1.1 above)  Beliance at the beginning of the year  Deemed distributions, under section 995(b) 2 Deemed distributions to qualify under sec 992(c) 3 Other increases (tremite) 2 Deemed distributions under section 995(b) 2 Other increases (tremite) 3 Other increases (tremite) 4 Distributions to qualify under sec 992(c) 3 Other increases (tremite) 4 Distributions to qualify under sec 992(c) 5 Other increases (tremite) 5 Other increases (tremite) 6 Other increases (tremite) 6 Other increases (tremite) 7 Other increases (tremite) 7 Other increases (tremite) 8 Other increases (tremite) 8 Other increases (tremite) 8 Other increases (tremite) 8 Other increases (tremite) 9 Other increases (tremit |  |  |   |   |               |
| District Interest and 2   District Interest and 2   District Interest and 2   District Interest and 2   District Interest and positive and positiv   |  |  |   |   |               |
| A bottet in eximits and politis  CALCTIC ILLES Analysis of Previously Taxed Income (Line 11 above)  1 above a tree beginning of the year  2 beened distributions under section 995(b) 1  3 other increases (termice)  1 behaves at the beginning of the year  2 beened distributions to quality under section 995(c) 1  3 other increases (termice)  3 other increases (termice)  4 Edizordia L. P. Analysis of Accumulated DISC Income (Line 12 above)  9 Balance at the degradate at the beginning of the year  1 behaves at the beginning of the year  2 Increases (termice)  3 Total of Innes 1 and 2  4 Refer in eximings and poolts  3 Total of Innes 1 and 2  5 Referentiation of the Security of the DISC and Related U.S. Persons (Affach separate Schedule Schedule Computation of Inter-company Transfer Price or Commission (Affach separate Schedule Schedule Commission) (Affach separate Schedule Commission)   |  |  | _   | 5, and 6                                |               |
| Salicture   Case   Analysis of Previously Taxed Income (Line 11 above)   | 4 Deficit in earnings and p  | profits  | 8 Balance at end of year (list                    | ne 3 less line 7)                       |               |
| Balance at the beginning of the year   2 Detect in a canning and profits   2 Detect in a canning and profits   3 Other increases (itemize)   3 Other increases (itemize)   3 Other increases (itemize)   4 Detect in a canning and profits   4 Detect increases (itemize)   4 Detect increases (itemize)   5 Detect increases (itemize)   6 Detect increases (itemize)   8 Detect increases (itemize)   9 Detect increases   9 Detect increases (itemize)   9 Detect increases    | And And  | lysis of Previously Taxed Income   | (line 11 above)                                   |   |               |
| 1 Belance at the beginning of the year 2 Deemed distributions under section 995(b) 3 Other increases (itemize) 3 Other increases (itemize) 4 Total of lines, 1, 2 and 3 1 Estance at the beginning of the year 2 Belance at the beginning of the year 3 Total of lines, 5, 6, and 7 2 Increases (itemize) 3 Total of lines, 1, 2 and 3 4 Belance at the beginning of the year 4 Belance at the beginning of the year 5 Belance at the beginning of the year 6 Destributions upon disqualification (see 995(b) 7 Destributions upon disqualification (see 995(b) 8 Other decreases (itemize) 3 Total of lines 1 and 2 4 Belance at and of year (line 1 See Jine 9) 8 Other decreases (itemize) 9 Schicklife N 8 Other decreases (itemize) 10 Belance at rine of year (line 3 feet Jine 9) 8 Other decreases (itemize) 10 Belance at rine of year (line 3 feet Jine 9) 8 Other decreases (itemize) 10 Belance at rine of year (line 3 feet Jine 9) 8 Other decreases (itemize) 10 Belance at rine of year (line 3 feet Jine 9) 8 Other decreases (itemize) 10 Belance at rine of year (line 3 feet Jine 9) 8 Other decreases (itemize) 10 Belance at rine of year (line 3 feet Jine 9) 8 Other decreases (itemize) 10 Belance at rine of year (line 3 feet Jine 9) 8 Other decreases (itemize) 10 Belance at rine of year (line 3 feet Jine 9) 8 Other decreases (line 4 feet Jine 8) 8 Other decreases (line 8) 9 Belance at rine of year (line 8) 10 Belance at rine of year (line 8) 10 Belance at rine of year (line 8) 10 Belance at rine of year (line 8) 10 Belance at rine of year (line 8) 10 Belance at rine of year (line 8) 10 Belance at rine of year (line 8) 10 Belance at rine of year (line 8) 10 Belance at rine 8) 10 Belance at rine of year (line 8) 10 Belance at rine 8) 11 Belance at rine of year (line 8) 12 Belance at rine 8) 13 Belance at rine 8) 14 Belance at rine 8 deeper 8 dee | Pidiania in sun sun sun sun sun sun sun sun sun su   | יו אוים מו ו יראומתיו אירים ווירים  | C (Fill 11 above)                                 |   |               |
| 2 Deemed skinbulon under rection 95(b)   | Balance of the heginging   |  | _   |   |               |
| 2 Deemed distributions under section 995(a)  3 Other nacesses, (termice)  4 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 5, and 7 Total cut mess. 6, and 8 Total cut mess. 6, and 8 Total cut mess. 6, and 8 Total cut mess. 6, and 8 Total cut mess. 6, and 8 Total cut mess. 6, and 8 Total cut mess. 6, and 8 Total cut mess. 6, and 8 Total cut me         |  |  | •   |   |               |
| 3 Other increases (fremze)  4 Telay of Intest 1. 2 and 3  5 Schartfolle I. 2 and 3  5 Schartfolle I. 2 and 3  5 Schartfolle I. 2 and 3  6 Destroation of uniter see 1. 2 and 7  7 Destroations of operation of the year  7 Destroations and operation of the see 1. 2 and 2  8 Other decreases (stemate)  8 Other decreases (stemate)  9 Schartfolle II. 2 Bobove)  1 Destroations and operation (see 995(c))  1 Destroations and operation (see 995(c))  1 Destroations and operation (see 995(c))  1 Destroations and operation (see 995(c))  1 Destroation of the second operation of Inter-company Transfer Price or Commission (Mitach separate Schedule  |  | der section 995(b)   |   |   |               |
| State of lines 1, 2 and 3   Balance at find of lines 5, 6, and 7     Balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year   I balance at the beginning of the year thing 1 balance at red of year thing 3     I balance at red of year thing 1 balance at red of year thing 3     I balance at red of year thing 8     I balance at red of year thing 3     I balance at red of year thing 4     I balance at red of year thing 5     I balance at red of year thing 6     I balance at red of year thing 6     I balance at red of year thing 6     I balan   |  |  |   |   |               |
| Control of lines 1, 2 and 3   Base Total of lines 5, 6, and 7  |  |  |   |   |               |
| State of the sta   |  |  |   |   |               |
| 1 chair of lines 1, 2 and 3   9 Batters at end of year (line 4 less line 8)   CELECTIC 1, 2   Analysis of Accumulated DISC Income (Line 12 above)  |  |  |   | 6 and 7                                 |               |
| Schadule II. 3 Analysis of Accumulated DISC Income (Line 12 above)  1 Balance at the beginning of the year  2 Increases (ifemize) 3 Toshbulons upon dequalification (see 995(b))  8 Other decreases (ifemize) 9 Other (in examples and points) 5 Redemploons metr section 996(d) Cardicille N Export Gross Receipts of the DISC and Related U.S. Persons (Altach separate Schedule Schedule Price or Commission (Attach separate Schedule  |  | 2 and 3  | 9 Balance at end of year (in                      | ne & less line Ri                       |               |
| Parameter Line 1.2 above)   Residence of the year   1 Balance at the beginning of the year   1 Balance at the beginning of the year   2 Bove   2 Bove   3 Bove   3 Bove   3 Bove   3 Bove   4    | TOTAL OF THE ST.   | 1 0 0 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0 1 0  | 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1             | a di a mia di a                         |               |
| Balance at the beging the formize)  Total of tin Defect in earnings Referred in Carrier Checule N Checule P  | SCHEEDING ME. Ana  | liysis of Accumulated DISC Incom   | Te (Line 12 above)                                |   |               |
| Increases (Itemize)  Total of in  Deficit in earnings  Redemptions under  Chedule N  | Designation of the Paris of the |  | A Destroyal or sold of                            | 197700                                  |               |
| Increases (itemize)  Total of in Deficit in earnings Redemptions under Chedule N Chedule P   | Sulling of the beginning   |  | יים ליוופסווים ומ למשווים מיים                    | (1)766 3ac lan                          |               |
| Total of tin<br>Deficit in earnings<br>Referentions under<br>SCHEGUIE N  | 2 Increases (Ifemize)  |  |   | lification (sec 995(b)(21)              |               |
| Total of tin Deficit in earnings Redemptions under Schedule N  |  |  | O Other Lands                                     |   |               |
| Total of fire Defect in earnings Redemptions under Schedule N Schedule P   |  |  | O Driner decreases (Itemize)                      |   |               |
| Deficit in earnings<br>Redemptions under<br>Schedule N   |  | 2 pur  |   |   |               |
| Deficit in earnings Redemptions under Schedule N Schedule P  |  |  |   |   |               |
| Redemptions under Schedule N   |  |  |   | through 8                               |               |
|  |  |  |   | ine 3 less line 9)                      |               |
|  |  |  |   |   |               |
|  |  | iort Gross Receipts of the DISC a  | and Related U.S. Persons (Att.                    | fach separate Schedule N                |               |
|  |  |  |   |   |               |
| el.  |  | unitation of Infer-company Trans   | sfer Price or Commission (Attach                  | h separate Schedule P (Fo               |               |
|  | ď.   |  |   |   |               |
|  |  |  |   | De l'all                                |               |
|  |  |  |   | Pula.                                   |               |
|  |  |  |   | 25.10                                   |               |
|  |  |  |   | Phyl G                                  |               |

| New 1170-015¢ (1979)  BADT III — December Obstehlusions Hadas Contin ODE/N1/21   |              |
|--|--------------|
| 1. Annual installment of distribution attributable to revocation of election in a prior year   |              |
| 2 Annual installment of distribution attributable to a failure to quality as a DISC in a prior year.  3 Total deemed distributions under section 995(b)(2) (add line 1 and line 2)   |              |
| PART IV.—Actual Oistributions  |              |
|  |              |
| 2 Other actual distributions   |              |
| 4 Amount on line 3 treated as distributed out of:  |              |
| (a) Previously laxed income  |              |
| (c) Accumulated Disc income (including Disc income of the Content year)  | % }          |
|  | ing a deeme  |
| Additional Information Required  | Yes          |
| H Did you claim a deduction for expenses connected with:   |              |
|  |              |
| (2) Living accommodations (except employees on dusiness)?  |              |
| Employees' families at conventions or meetings?  |              |
| If "Yes," were any of these conventions or meetings outside the United States or its possessions?.   |              |
| (5) Employee of family vacations not reported on Form W-2?.  Finer total amount claimed on Form 1120-DISC for entertainment, entertainment facilities, gifts, travel, and conventions  |              |
| of the type for which substantiation is required under section 274(d) of the internal Revenue Code.  |              |
| S) ▼   |              |
|  |              |
| Product or service ▶  K Were you a U.S. shareholder of any controlled foreign corporation?   |              |
| (See sections 951 and 957.) If "Yes," attach Form 3646 (and Form 2952 where appropria  | 111          |
| L. Did you file all required forms 1087, 1096, and 10997.  L. Did you file all required forms to a form to a form to a form to a form to a form to a form to a form or a form to |              |
| 993(a))?   | 1            |
| 5  | _            |
| equal or exceed 93% of the sum of the adjusted basis of air your assets at the close of the taxonic year   | <u> </u><br> |
|  |              |
| (2) Was the par or stated value of your stock at least \$2,500 on each day (for a new corporation, on the last day for making  | - No         |
| an election and for each succeeding day) of the taxable year?  |              |
| ==   |              |
| (2) State the name and employer dentitization turning to DISC in your controlled group completing Columns 3 and of Part I, Sections A and 8 of Schedule N See specific instruction B, Schedule N (Form 1120-DISC)  |              |
| Name V   |              |
|  |              |
| Did you have your own bank account?  | 1            |
| Q Did you maintain separate books and records?   |              |
|  |              |
| If "Yes," see instruction R.   | The state of |
| S Were you the grantor of, or transferor to, a foreign trust which existed during the current tarable year, whether or not you   |              |
| have any beneficial interest in it?  |              |
| if tes, you may be required to the rorms 3320, 3320-5, of 920.   | American and |



Internal Revenue Service Desperiment of the Tressur

## Instructions for Form 1120-DISC Sales Corporation Return Domestic International

(References are to the Internal Revenue Code)

Sec. 992. Requirements of a DISC

(4). General rule... A DISC is a composate of the laws of any State of the District of Schumba and Sastenes the following Columba and Sastenes the following Columba and Sastenes the following Columba and Sastenes the Sastenes (1) 95% or more of its gross recepts (as defined in section 993(II) sometimed for consists of duralined experience for consists of duralined experience for consists of duralined experience for section 993(II).

(2) the adjusted basis of its quality detected basis of its quality detected basis of its quality of the adjusted basis of the distribution of the adjusted basis of all its assers at the end of the lands by each of the adjusted basis of all its assers at the end of the lands by each of the part of stated basis of all its assers at the end of the lands by each may be more than one class of sixth and may be adjusted its outstanding store we orgonate to the adjusted its outstanding store we at least \$2,500 on each day (for a new corporation) on the last day for making an electron and to reach succeeding day).

(1) It has made an election to be treated as a DIOS and the election is in effect (to the this side year.

(5) It has it so will bonk account on each day of the tarable year (for exceptions, see section 1992–10) of the regulations) and maintains separate books and records and maintains separate

(6) it is not an ineligible corpora-

(b) Electron—An electron by an exsing coporation to be tracted as a
015° for a trache year grid be made
immediately coving the object of a proving the beginning of
the stable year and by a new coporation within 90 days after the beginning
of the first hazelle year.

In general, the electron will be valid in principle, it is electron will be valid my fall by estimation of the far and electron in the comporation on the first day of the fart table to be sent for which the electron is effective consent to the electron form 4876. Electron to be Treated as a DISC.)

An election may be terminated by taxoble year after the first taxoble year after the first taxoble year of the election is effectue if made at any time during the first 90 agos of the taxoble year of lowing the taxoble year of such 90 days.

The electron made after the close of such 90 days.

The electron will be terminated by the continued failure of the exportant of the continued failure of the exportant to be a DISC for each of any 5 consecution is effective.

meet qualifito meet Distributions t

sastsy the continuous to the taxage starts the code of the taxage to properly after the close of the taxage to the taxage to the taxage to the distribution of safeting button to meet qualification require ments) with respect to their stock in an amount which is equal to (1) the portion of its taxable income attributable to its gross receipts that are not qualities and continuous to the safeting that are not qualities and continuous safeting to the safeting t that for a tavable year does not satisfy the gross receipts or qualified export assets conditions will be deemed to satisfy the conditions for the taxable

In met gestion 992(c)(2) for reasonable cause for failure to make distributions on met qualification equivments and section 992(c)(3) for distributions above with 87, months after the close of the tavable year.

For computation of deficiently distributions to meet qualification requirements, see section 8 992-3 of the egui-

Alons the makes a deficiency dis retubution after the 18th days of the mith month following the close of its shazility as a must soy an innerest. Charge for the amount to quality as a disciency distribution. The "interest" charge is 41,5% per each hazble year of the OISC beginning after the taxable year of the OISC beginning after the taxable year of the oists within the deficiency aftribution. The DISC must spat his "inderest" charge within 30 days of the distribution distribution and thermal Revents Service Center where it filed its Form 1120—DISC When submitted its form 1120—DISC When submitted its name, address employer interfutation in mamber, the distribution distribution is submitting payment, the flustible year to which the distribution distribution section 1995—3(6)(4))

(d). Ineligible corporations.—The lowing corporations are not eligible following corporatio for DISC treatment:

(1) a corporation exempt from tax under section 501
(2) a personal holding company as defined in section 542. a hnancial institution to which section 581 or 593 applies,

(5) a regulated investment company as defined in section 851(a), or (6) an electing small business corporation as defined in section 1371(b)

corporate stockholders.—For any taxorporate stockholders.—For any taxable year in which a corporation is a
DISC or in which at any fine it cums,
directly or indirectly, stock in a DISC
or forme DISC, such corporation is not
allowed to take the Western Hemisphere
Trade Corporation deduction (section
of section 936.

## Sec. 993. Definitions

(a) Qualified export receipts— Everal passancial programmer assertion 993(a)(2), qualified export to explise of a corporation from the sale, (1) gross receipts from the sale, exchange or other disposition of ex-port property.

or rental of export property that is used by the lessee of the property outside the U.S.

(3) gross receipts for services (1) gross receipts for subsidiary to any qualified sole, exchange, lease, rental, or other disposition of export property by the corporation.

(4) gan from the sale, exchange, or other disposition of qualified export assets (other than export property); (5) dividends (or amounts includible in gross income under section 951), with respect to stock of a related for

(6) interest on any obligation that is a qualified export asset; eign export corporation.

(ii) gross receipts for engineering (7) gross receipts for engineering (7) gross receipts for engineering (7) gross receipts for proposed for location) outside the U.S.; and (10,34 mol sustained the U.S.; and (8) gross receipts for the performance of managerial services in further: ance of managerial services in further export receipts of a OISC.

(b) Qualified export assets.—Qualified export assets of a corporation are export property;

(2) assist used primarily in connection with the sale, bases reintal ston nection with the sale, bases reintal ston nection with the sale, bases reintal ston metal or a sale white sale reintal services of export nonerty, or in the factorial services as of services are reintal services of sale services as of services are sale services of confined services of qualitied export reints as described in section 993(a) (111A), (6), (c), and (G),

(3) accounts receivable and evidences of indebtedness that arise by reason of transactions described in section 993(a)(1)(A). (B). (C). (D), (G).

(4) money, bank deposits, and other similar temporary investments that are reasonably necessary to meet the working capital requirements of

 obligations arising in connection with a producer's loan. 283 118-1

(4) an insurance company subject to the tax imposed by subchapter L,

(4) it is designated as a pro-ducer's loan at the time of the loan. (7) certain obligations Issued, guaranteed, or insured, in whole or in part, by the Export import Bank of the Export import Bank of the Association in those cases, where the obligations are acquired from the bank or association or from the sale from the sale character of the sports or services from which the obligations arose:

ė

ck or securities of export corporation;

lated

(e). Related foreign export corpora-tion.—A DISC may acquire and receive income in the form of dividends and interest from the following investments that are related to exports from the U.S Foreign international sales corporation (FISC).—A foreign corporation is a related foreign export corporation if

Ogs of the total combined voting to power of all classes of stock entitled to vote is owned directly by the DISC.

O(2) 95% or more of the foreign comporation is gross receipts for its tax table year of the DISC consists of qualified export receipts described in qualified export receipts described in section 993(b)(3) and (4), and an other proposal or or creeded by the foreign corporation at the close of the table is sum of the discs of the table is sum of the discs of the table is sum of the discs of the table is sum of the discs of the table is sum of the discs of the table is sum of the discs of the table is sum of the discs of the table is sum of the discs of the table is sum of the discs of the table is the first of the discs of the table is the sum of the discs of the table is the sum of the discs of the table is the disc.

(8) certain obligations issued by a donestic corporation (ganned solely for the purpose of financing sales of experimental proper property pursuant to an agreement with the Export-Import Bank of the U.S under which the corporation makes export loans guaranteed by the bank; and

(9) amounts (other than reasonable working capital) on deposit in the U.S. that are utilized during the period provided by regulations to acquire other qualified export assets

(c). Export property.—Export property is property (except property excluded under section 993(c)(2) and

proparty in short supply):

Real property holding company.— A foreign corporation is a related for-eign export corporation if;

(1) manufactured, produced, grown, or extracted in the U.S. by a person other than a DISC;

(2) held primarily for sale, lease, or rental in the ordinary course of trade or business, by, or to, a DISC, for direct use, consumption, or disposition outside the U.S.

(3) whose fair market value is not more than 50% attributable to articles imported into the U.S.; and

(2) its exclusive function is to hold title to real protectif for the everyuse (under a lease or otherwise) of the DISC because of a requirement of applicable freign law that the DISC cannot hold title. (1) stock possessing more than 50% of the total combined voting power of all classes of stock entitled to vote is owned directly by the DISC, and

A Associated foreign corporation—
A foreign corporation is a related foreign export corporation is a related foreign export corporation if.
(1) less than 10% of the total
combined voting power of all classes of
the foreign corporation's stock entitled
to orde is cowned (within the meaning
of section 1.563 (id) and (e)) by the DISC
within the meaning of section 1.563 in
which the meaning of section 1.563 in
(2) the ownership of stock and
securities in the foreign corporation by
the DISC is determined to be reasonably in furtherance of a transaction or
transactions giving rise to qualified ex-(4) not sold or leased (1) by a one of the sold of leased (1) by a one of the sold of leased (1) by a one of the sold of lease of the sold of lease of the sold of lease of the sold of lease of

(d). Producer's loans.—An obligation subject to the rules provided in section 993(d)(2) and (3) will be treated as arising out of a producer's loan if

(f). Gross receipts.—The term gross receipts makens the total receipts from the sale, lease, or rental of property held primarity for sale, lease, or rental in the ordinary course of a trade or business and gross income from all other.

(1) the loan, when added to the unpaid balance of all other producer's loans made by the DISC, does not exceed the accumulated DISC income at the beginning of the month in which the loan was made.

(2) the obligation is evidenced by a note (or other evidence of indebted-ness) with a stated maturity date not more than S years from the date of the loan;

sources in the case of commissions on the sale, lease or rental of property, the amount taken into account will be the gross receipts on the sale, lease, or rental of the property on which the commental of the property on the commental of the property of the property on the commental of the property

(g), United States.—U.S. includes Commonwealth of Puerto Rico and a possessions of the U.S. the

(3) the loan is made to a person engaged in the U. S. in the manufacturing, production, growing, or extraction of export property; and

Sec. 994.

In the case of a sale of export property to a DISC by a person described in section 482, the taxable income of the DISC and the other person may be based upon a transfer price which would allow the DISC of derive taxable income attributable to the sale (regardless of the sales price actually charged) in an greatest of.

able for the combined takes able incurred of the Discourant page some which is a strip durable to the qualified so the result of a safe by the DISC plus of the property derived as the result of a safe by the DISC plus of the property derived the DISC plus of the property derived the DISC plus of the property derived the DISC stributable to the recentification. (1) 4% of the qualified export recepts on the sale of the property by the DISC plus 10% of the export promotion expenses of the DISC attributable to the recepts.

the sale prince actually charged (subject to the rules provided in section 482). Note Generally, inter company pric in grules (1) and (2) above will not per in the related person to price at a loss. See Schedule P (form 1120–156).

Expart promotion expenses are those expenses incurred to advance the distribution or sale of export property for use, consumition, or distribution out. side the U.S. but do not include in come tax. They include regist expenses to the extent of 50% of the cost. or shipping export property aboard air. planes owned and operated by U.S. persons or shipping decumented under the laws of the U.S. in those cases where law or regulations do not require that it is property be simpped aboard such arribances or ships.

## General Instructions

A Corporations required to file Form 11.20–DISC must be filed by a domestic corporation that has elected to be treated as a DISC and has safested to be treated as a DISC and the section 52 for treatment as a DISC for the table year.

A former DISC (as defined in section 992(a)), in addition to fitting any other return required, must file form filling as a former DISC. The former polycome DISC, the former polycome polycome for complete those tems perfaming to the computation of tax be increase. But must complete Schedules J. K. L. and M form 1120–DISC)

B. Where to file.-If the grincips! business, effice or egency is located in

Use the following internal Resemble Sarace Carter address

Hollsville NY New Jerzey New York City and counters of Nasseu Rockland, Suffolk and Wastchester

| counties! Connecticut Maina, Massechusetts New Hampshire Rhode Island Vermont   | Andover, MA 05501 | A 0550   |
|---|-------------------|----------|
| Alabama Floride Georgia.  | Attanta GA        | A 11101  |
| Michigan Ohio   | Cincionati D      | OH 45919 |
| Arkensas Kenses<br>Louisiene New Meaico<br>Oklahoma Teses   | Austro 1X         | X 73301  |
| Alasta Arizone Colorado Idabo Minnesota Montana Mebraska Nevada North Dakota Dregon South Dabota Utah, Washington Wynming | Ogden, UT         | 1 84701  |
| Hinors towa, Missouri   | Kensus City, MO   | 0 64999  |
| California Hawaii   | Fresna G          | CA 97878 |
| Indiana Nentucay North<br>Carolina Temassati,<br>Virginia West Virginia   | Memph+s TR        | N 37501  |
| Delaware District of<br>Cotomb a Maryland<br>Pennsylvan a   | Philadelphia, PA  | A 19755  |

The separate income tax returns of a group of Coprocations closted in several Service Center represents Service Center represents the service Content of the nevel in which the principal office of the managing corporation that keeps all the blooks and records is located.

C. When to fite.—Form 1120-DISC must be titled on or before the 15th day of the 9th month following the close of the taxable year. No extension of time to hie will be granted

Brainer

D. Percot to be covered by the 1979

Betun.—The 1979 ent in sib be filed storated as year 1979 and fiscal years

beginning in 1979 and ending in 1980

If the return is for a fiscal year, fill in the taxable year space on the form

Final return.—If the comporation ceases to exist, write "FINAL RETURN"

at the top of the form.

E. Change in accounting period.— To change an accounting period, see section 1.42–1.0 of the regulations and Form 1128. Application for Change in Accounting Period.

F. Accounting methods.—A DISC may, generally, choose any method of accounting permissable under section of accounting permissable under section of provider, if a DISC is a member of a section of 95(a)(3)), the DISC may not choose a method of accounting that, when a pited to transactions between the DISC may not choose a pited to transactions between the DISC and other members of the controlled group, will result in a maleural distriction would occur, for earn pite member of the controlled group, will result in a maleural distriction would occur, for earn pite in a DISC chooses to use the cash member of the controlled group. A mar pite in a DISC chooses to use the cash method of accounting and cust sharted volume of ascounting and cust formartly pays commissions to the SISC as a commissions to the site. The more than 2 months after the safes is former by or may mot change the method of accounting the method of accounting consent on form 3115. Application for Disage in Accounting pitelian in Accounting pitelian in Method.

Rounding off to whole-dollar mounds.—Monloy thems may be shown as whole-dollar amounts by dropping by amount less than 50 cents and in easing any amount from 50 cents ending any amount from 50 cents rough 99 cents to the next higher mounts of the next higher seasons.

Underson the connership in toreign con-coardions.—If you owned 5% or more in value of the outstanding stock of a riverge presental induling company, at-tic the statement required by section 51(c).
If you control a foreign corporation if you control a foreign corporation is not only of or more passerbider of controlled foreign corporation, you as have been even for the forms 2952 and 3646.

1. Financial statements.—The ball-e sheets must agree with your books records. Any differences must be procled.

1. Attachments.—If more space is receded on forms or schoolies, also hereded on forms or schoolies, also hereded sheets. Attach schoolies in all pabetical forder and form in numerical order to the back of form in 120–015C.

Be sure to put the taxpayer's name and employer definition number on these employer definitioation number on these separate sinets.

J. Amended return.—Correct any error in a previously filed return by filing an amended form 1120-DISC.

K. Signature—The return must be signed and deated by the president, vece grand and and the president, vece president, treasurer, assistant treasurer, the sociouming officer, or by any either corporate otherer (such as six of herever, trustee, or assignee must as any any ether trustee, or assignee must in the corporate officer, or assignee must in the corporate officer six and return to the signal hydrocropate officer six and return to the officer should remain bahr. It is one or bridgers from 1120–1015C has base under the signal to the officer should remain bahr. It is one one prepares from 1120–1015C hand does not have for the corporation, that person should not sign for example, a regular full time employee of the corporation such as clean officer and have to sign (fins list is not all inclusive) in the ore pare form 1120–1015C must sign here are form 1120–1015C must sign here.

when more than one person prepares.
When more bolloff, the preparer with primary responsibility for the overall preparer of the return must sign as the preparer is set from loyed (i.e., so not employed by any person of business entity to prepare its entitle more standard or the solution of the solutio

The person required to sign the return MUST complete the required pre-parer information and:

Sign it by hand, in the space pro-

Give a copy of Form 1120-DISC to the taxpayer in addition to the copy filed with IRS. ed for the preparer's signature nature stamps or labels are acceptable);

Tax return preparers should be famil are with their responsibilities. Publication 1045, information for Preparers of Ferdal Informal Tax Returns 1sts some of the preparer is responsibilities and the preparer is responsibilities and blable. The publication also contains the regulation citations which govern their regulation citations which govern their publication is available at IRS offices.

L. Total assets.—If there are no assets at the end of the taxable year, enter the total assets at the beginning of the taxable year.

An and provide returns and provide information.—A penalty is imposed by section 6686 (in addition mosed by section 6686 (in addition the penalty imposed by section 7203) on any person required to supply in formation or title a return with fails the supply in the penalty in a step in the fail is supply that does not show the information required. Unless it is shown that the failure is due to reasonable cause, the penalty is due to reasonable cause, the penalty in formation (the total amount imposed for all failures furning any calendaryear will not exceed \$25,000 for each failure (in the control of t

N. Tazation of a DISC.—A DISC is not subject to any tax imposed by sections 1 through 1564 except for the star mnosed by sections 1491 through 1994 on certain transfers to avoid tax A DISC is not subject to the corporate income tax, the minimum tax on tax preferences, or the accumulated

A DISC is not subject to the corporate income tax, the minimum tax on tax preferences, or the accumulated animgs tax subject to the provisions of sections 1401 through 1461 relating to withholding of 1ax on nonresident aliens and foreign corporations. O. Investment credit, work incentive (VIII) credit, and the plas credit.—The investment credit, the work incentive (WIII) credit and the plas credit do not apply to a DISC and they do not pass through to any shareholder in a DISC.

P. Nonresident alien individuals and reciproprositions, trusts, and estates—tasts—Treat all gains on the disposition of stock in a DISC or former DISC and all distributions out of accumulated DISC income, including deemed distributions, as effectively connected with the condour of a trade or businesss con ment within the U.S.

Q. Stock ownership.—For rules of stock atthetion, see section 267(c). If the owner of the voting stock of the DSC was an alem individual or a foreign entry (corporation, partnership, trust, or estale), so midicate by placing an X in the "Yes," box in the "Foreign Own or "column and enter the name of the owner's country in parentheses in the address column."

Instructions individuals is their country of residence, for other foreign entities, it is the country in which organized or otherwise created, or in which administered R. Foreign financial accounts and

(furmiered to entrespond with the line minoso on page 1 of the return 1. Cost of goods said.—Entre the amount shown on him 7. Safedule A Cost of operations (where inventiones are not an income determining 12-10).—If the amount ordered so line 5 includes an amount applicable to cost of operations, stade a schedule show in (1) shareds and wages and (2) other costs in detail.

Computation of Taxable Income to ega trusts.

Overston R. Check, the Yes box if a governor in a centrer (1) or (2) below applies to you the count give year you had an interest in or signature or other upstancount, or other financial account in a foreign country. Exception Check No if either of the following apply to you

The combined value of the accounts was \$1,000 or less during the whole year

• The

Uniquation or tracked the confidence of the conf The accounts were with a U.S.

This accounts were with a U.S.

This accounts were with a U.S.

(2) You wan more than 50% of the tostock in any corporation that owns one

or more forein bank accounts

or more forein bank accounts

or more forein bank accounts, or other

considered to have an inferest in or sig. which accounts, securities accounts, or other

If you checked Yes for Question R. If you checked Yes for Question R.

If you checked Yes for Question R.

If you checked Yes for Question R.

If you checked Yes for Question R.

If you checked Yes for Question R.

If you checked Yes for Question R.

If you checked Yes for Question R.

If you checked Yes for Question R.

If you checked Yes for Question R.

You can the I form 90-22 I by the Yes

The address shown on the form form an 90-22 I is not a by return, so do not che in with the IRS.

Question 5 Check the Yes hor if you were a grantor of or a transferor to a foreign trust that existed during the tax year.

(1) No net operating loss deduction is allowed.

(2) The dividends received deduction in the 1 of Schedule 1 is computed without regard to the 65% limitation provided in section 246(b). See section 1172–2 of the regulations.

A deficit in earnings and points is chargeable in the following order:

(2) furst, to other earnings and profits to the extent thereof;

(2) second to accumulated DISC in come, to the extent thereof;

(3) furst, to other earnings and profits to the extent thereof;

(3) second to accumulated DISC in come, to the extent thereof and some come. S. Travel and entertainment (section 274(a)—CSC - form 112-DISC item 1, page 5). The amount required to be entered is the voidal amount expended during the year for enterfainment, enterfainment, enterfainment, enterfainment, enterfainment for which substantial in would be required under section 274(a).

Capportures paid or incurred in tax Expenditures paid for incurred in tax cluded in the cost of inventory, merchands purchased for reads, or capitalised in asset accounts, etc., should be reported in the total as if they were pilly deducted on the return even fully deducted on the return even fully deducted on the return even fully desucted on the return even fully desucted on or host of school periods. It is a set accounts, etc.

Do not included amounts treated as the compensation and reported on Forms W-2.

except that a defloit in earnings and mulated DISC mone which has been determined against accu (the stratebotars (pursuant to section the stratebotars (pursuant to section of 95(b)(2)(A)) as a result of a revocation of election to section displayable income of the stratebotars (pursuant to section of election of the stratebotars (pursuant to section of the stratebotars (pursuant to section of the stratebotar) and the stratebotar stratebotar the post that must be subtracted from a red operating loss to determine the portion of early to a subsequent year, the net operating loss of deuterin as determined without regard to the red operating loss deutering loss in the earlier, and under certain circums of a net operating loss attributable to a cheege report in the operating loss attributable to a combined to a new present of the strategies of the stra Note: Generally, for tarable years ording after December 31. 1998 in ordination is allowed for any experse and ordination is allowed for any experse and or instead with expect to a facility when is of a type generally considered to constitute entertainment, and seed to constitute entertainment, 274(a).

See Regulation section 1.274—5 for definitions, and rules, governing the types of expenses for which substantia tion is required and therefore report able in item.1

puting the taxable income of the DISC stribubble to a transaction or group of transactions consisting of products or product times, attach a Schodle (Fform 11:00–DISC) showing, in detail, the computation of the DISCs taxable incomputation or the DISCs taxable inscene attribubble to each such transaction or group of transactions.

Schedule A.—Cost of goods sold

If inter-company princing rules are used, reflect in Schedule A actual purchases from a related supplier at the transfer price determined under the inter-company pricing rules of section 1924. See Schedule P (Form 1120—

Where the DISC acts as a commission age on agen on a sale for any person, do not enter any amount in Schedule A for such sale See Schedule P (Forw 1120—DISC)

Valuation Methods.—Inventories can be aluded at (a) 600st, (b) to 000 to market be aluded at (a) 60st, (b) to 000 to market be aluded at (a) 60st, (b) to 000 to market be aluded at 60 species to methods conform where hibbse methods conform where hibbse methods conform where hibbse methods conform where hibbse methods conform where hibbse methods called below it argayers using encourable to fed at all a purposs For further information of called below methods should request permission to feat it as purposs For further information of called below methods should request permission to called below methods and for the method (a) based for valuing and in section 1.446–1.8(3). When the dist the inventory is valued. When no regular poem market conditions where the dist the inventory is valued. When no regular poem market exists or when quotations are normal because of in a cardive market conditions. See Regulation section 1.411–2.

In the dist the inventory is valued below cost or methods to normal area or unasable at the prefections shop wear, etc.) within the method market of danage in method of market least than a stifferent described in the ormal and altan a stifferent described in the Regulation section 1.471–2 (c) for additional regulation section 1.471–2 (c) for additional regulation section 1.471–2 (c) for additional regulation section 1.471–2 (c) for additional regulation section 1.471–2 (c) for additional regulation section 1.471–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–2 (c) for additional regulation section 1.470–3 (c) for additional regulation section

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## Schedule B.—Gross Income

(Numbered to correspond with I numbers in Schedule B.)

Enter gross income in lines 11 through 3 categorized as either (1) outside export recents from the sale of export property, (2) other qualified export recents. Or (3) nonqualified export recents. Or (3) nonqualified export recents. If an income tem consists of two or more categories, report as each on the applicable line. For example, if interest income consists of amplified interest from a domestic obligation, therefore the qualified interest from a domestic obligation, enter the qualified interest on an astached steedule for line 2(2) and the nonqualified interest on an attached steedule for line 3(1).

Special rule when the DISC acts as a commission agent.—For commissions on the sale, lease, or rental of property, or the turnishing of services, list in column the missions across and in column C the commissions service and all of the property of the turnishing of services and all other recents should be reported on the appropriate lines; in column D. Cub the appropriate lines; in column D. Cub other treestic should be reported on the appropriate lines; in column D. Cub other recents should be reported on the appropriate lines; in column D. Cub other recents should be reported on the appropriate lines; in column D. Cub of the appropriate lines; or entails in column C is the sun of commissions and all other recents special in column D.

See instructions for lines 2(h) and 2(i) for details regarding the reporting of gains from sale of qualified export assets.

If you use the installment method of reporting, attach a schedule showing for the current and 3 preceding years. (a) gross sales, (b) cost of gross sold. (c) gross sorfit, (d) percentage of gross profit to gross sales, (e) amount collected, and (f) gross profit on the amount collected.

amount contents.

1. Qualified export receipts from the sale of export property.—These are receipts from the sale of property, such as inventory, produced in the U.S. for diect use, consumption, or disposition outside the U.S.

For a sale to meet the export requirement, it must meet (1) a destination test and (2) a requirement that this sale must be four futurate user in the U.S.

The destination test will be considered salestied if the property is defined to the place at which tilled passes or risk of loss shifts from the seller or lesson; A.S. Which the U.S. to a carrier or freight towarder for futurate delivery to custs of the U.S. to a purchaser or subliossee (or to a subsequent purchaser or subliossee).

(b) Within the U.S. to a purchasser or lessee. It the property as ultimately delivered outside the U.S. (including delivery to a carrier or feight forwarder for delivery outside the U.S.) by the purchaser or lessee (or a subsequent

purchaser or sublessee) within one year and arter his sale or lease.

(c) Within or outside the U S to a purchaser or leasee that at the time of the sale or lease is a DISC and is soon the sale or lease is a DISC and is not a member of the same controlled group of seler or lease is a DISC and is not a member of the salers or lease or lease seler or lease or lease and or lease the U S to prochaser or lease from a warehouse, a stroage or leaseer from the U S, or the property was previously shoped by the seller or lessor out side the U S, or the property was previously shoped by the seller or lessor from the U S, and if the property was previously shoped by the seller or lessor from the U S, and if the property was previously shoped by the seller or lessor from the U S, and if the property was previously shoped by the seller or lessor from the U S, and if the property was previously shoped by the seller or lessor from the U S, and if the property is located out. Singer the U S and if the property is located out. Singer the the seller or lessor from the U S, and if the property is located out. Singer the the seller or lessor from the U S, and if the property is 10 the sale or the seller or lessor with respect to the section of the seller or section O(10) by member of the sale or the section of the sale or alter the less with respect to the section of the sale or alter the less with respect to the section of the property is to be seller or section O(20) mindrale use in the U S, if it is sold pursuant to an analy with the lessor of the seller or seller or lessor and here of the sale in of the seller or seller or lessor and member of the seller or lessor and member of the seller or ultimate use in the U S, if it is sold pursuant to an it is hown in the benchman of the seller or lessor with the lessor of the seller or lessor and member of the seller or lessor and member of the seller or lessor and member of the seller or lessor with the lessor of the seller or lessor with the lessor of the seller or lessor or the selle

Special rules apply for certain ex-ported components incorporated into-products imported into the U.S.

In general, related purchasers are purchasing corporations that are members of the same controlled group (as defined in section 993(a)(3)) as the DISC. Unrelated purchasers are all potential purchasers.

1(a).—Enter the DISC's qualified ex-port receipts (other than those entered on line 1(b)) from sales of export prop-erly to foreign unrelated purchasers for delivery outside the U.S. -Enter the DISC's qualified ex

port receipts from sales of export property for deside of the same

Ordinary gain or (loss).—Enler all ordinary gain or loss from Part II, Form 4797

the total ord line 11, Part I In addition

dividends received heduction (See see. 100% 248(a) 95(b), and 996(a)(3) 6

8. Include dividends intered from region of subject to the BSQ deduction; during the subject of the BSQ deduction; during the subject of the BSQ deduction; during dends it from the BSQ deduction; during dends it from the BSQ deduction; during the troop of the troop and troop and troop a a to completing Form 4797, sarate schedule computing m the sale of qualified ex

attach a separate schedule computing the gain from the sale of qualified events says as a separate schedule computing 3(a). Experiment.—Enter recopils from the sale of products subsidized by the sale of products subsidized under a program of the U.S. Government or any instrumentality thereof, that have been designated as excluded recepts and sol. Certain direct or indirect sales or leases for use by the U.S. Government, or any instrumentality the U.S. Government, or any instrumentality the U.S. Government, or any instrumentality fall of the use of U.S. Government, or any instrumentality fall overnment, or any instrumentality and or for order or sevices for use by the U.S. Government, or any instrumentality as same controlled group—Enter recepts from a DISC that is a member of the same controlled group of corporations of controlled group of corporations of controlled group of corporations of controlled group of corporations of controlled group on the same controlled group in the same controlled group on the same as the same controlled group on the same as the same and of order of the same controlled group on the same as the same controlled group of corporations of the same controlled group on order of the same controlled group or corporations of the same controlled group or corporations of the same controlled group or corporations of the same controlled group or corporations of the same controlled group or corporations of the same controlled group or corporations of the same controlled group or corporations of the same controlled group or corporations or section same same as the same controlled group or corporations or section same same controlled group or corporations or section same same controlled group or corporations or section same same controlled group or corporations or section same same controlled group or corporations or section same same controlled group or corporations or section same same controlled group or corporations or section same same corporations or section same same controlled group or corp

## Schedule C.—Dividends

the

Schedule E.—Deductions

Effer stoord promotion expenses in the 1. Export promotion expenses are a DISC's ordinary and necessary expenses paid or mourned to obtain qualified export receipts (but do not mitude nuclene lases), but expense (or any part of an expense) not incurred to obtain qualified export receipts should be entered in ine 2. (Numbered to correspond ine numbers in Schedule C.)

1. Enter dividends received from dotax and the 85% deduction under sectractic control of 243,010.

Include on this line taxable distribulists received from a 105% or former
1050. That are eligible for the 85%
For dividends received from a regular
1050 that are eligible for the 85%
For dividends received from a regular
1050 that are eligible for the 85%
To dividends received from a regular
1050 the amount subject to the 85%
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So-caled dividends or examings re1050 the amount subject to the 85%
There dividends received from the 105% of eligible to moome Law and the 105%
The dividends paid
1050 the amount subject to from the 105% deduction of the

10) Tompensation of officers.—
110) Taken Affact a Schedule Showing the name godial security number, anount of compensation and expense account allow the presidence and expense account allowance and an expense to each of effects compensation. Expense account allowance and an allowance manns (1) amounts, other of the compensation Expense account allowance manns (1) amounts, other of the compensation and expense account allowance manns (1) amounts, other of the compensation and expense account allowance tell and officer whose count allowance is the standard of an officer to on show expense account allowance is the standard of an officer has not show expense account allowance is the standard of an officer has a presson, such as regular of the standard of the standard of the standard of the order of the order of the order of the order of the order of the order of the order or proported to office or who is designed as an officer in the configuration of the order or proported or before or byte or the order or proported or byte or the order or proported to office or who is designed as an officer in the compensation or the order or proported or byte or the order or proported or byte or the order or proported or byte or the order or proported or byte or the order or proported or byte or the order or proported or byte or the order or byte order or proported or byte order or proported or byte or the order or byte order or byte order or byte order or byte order or byte order

cidental regars, such as those and supplies, that do not add to the volue or apprecially, such as a shore and supplies, that do not add to the volue or apprecially polology the life of the property include on this line the total amount of regars, such and let life the total amount of regars, such and more and let like a special or expended (2) dassequent completed, or expended (2) das amountation is claimed, attach a scheduler showing another of an amortization period (number of another an (Numbered to correspond with the line numbers in Schedule E.)

1(c) Depreciation—Attach Form (522 if you taken a Second or the preciation Enter on this line the depreciation First and inside the depreciation First and inside the second or the return of the second or the return and the second or the return and the second or the return and the second or the return and the second or the

2(a). Bad debts.—Bad debts may be treated in either of two ways—(i) as a deduction for debts that become withess in whole or had and in clinial addition for a resonable addition to Application for a resonable addition to Application to change the method of Form 2115.

20) Taxes.—Enter taxes paid or screde during the taxable year. See section 164(4) for apportion series of and purchaser.

See section 164(4) for apportion series and purchaser on neighborhood in the terest on niceberlaness incurred or conferences on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference on niceberlaness incurred or conference or

related transactions between £

See section 461(g) for limitation on deduction for prepaid interest by a cash

2(d) Contributions — Enter con-tributions or gifts actually paid within the Israble year to or for the use of charitable and governmental organiza-tions described in section 17(c) and any unused contributions carried over from prior years.

The total amount claimed may not exceed 5% of tasable income (line 12 of page 1) computed without regard to (1) any deduction for contributions. (2) life dividends received deduction no line 11(b) or page 1, (3) deductions allowed under sections 249 and 250, (4) any net operating loss carmyback to the tax—able year under section 172, and (5) any capital loss carmyback to the tax—able year under section 1212(a)(1).

Charitable contributions in excess of the 5% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years.

A contribution carryover is not allowed to the extent that it increases a net operating loss carryover. See section 170(d)(2)(B).

Corporations on the accrual basis may elect the order contributions baid on or before the 15th day of the 3d on the following the close of the taxable year if the contributions are about year if the contributions are about for the contributions are about for the contributions are about for the contributions are accounted by the based of directors the resolution authorizing the contributions was adopted by the based of directors the resolution, must both be effective to the resolution, must both be effective.

Attach a schedule showing the name of each organization and the amount paid. It a contribution is made in property other than money, describe the kind of property organization of property of property of property of a contribution and the market value. It is contributed and the market value. It is contributed and the hower's included; show the amount and how it was determined. It is not the action of the property of the propert

Special rule for contributions of certain property.—If a charitable contribution of property is made, the contribution must be reduced by the sum of

(1) the ordinary income and

for certain contributions, 60.87% of the long-term capital gain, 62

that would have resulted if the property were sold at lit fair market value. The reduction for 60 87% of the long-term control for 60 87% of the long-term soft angible personal property for use by an exempt of spanization for a purpose or function unrelated to the basis for function unrelated to the basis for semption and (2) contributions of any property to or for the use of certain private foundations (Section 170(e)).

For special rules regarding the con-tribution of inventory, and other ordi-287-118-1

orga nary income property to certain nizations, see section 170(e)(3).

duction for property gold to a charlable organization. It claimed, the adjusted basis for determining gain from the sale as an amount which is in the same ratio to the adjusted basis as the amount enailed is to the fair market value of the property. Bargain sale to a charitable organi-

2(e). Freight.—Enter the freight ex-pense not deducted on line 1(h) as an export promotion expense.

2(g). Other.—No deduction is el. lievable for any amount allocable to a class of exempt income, items directly attributable to wholly exempt income must be allocated to such income and items directly attributable to any class of taxable income must be allocated to such income and items directly attributable to any class of taxable income must be allocated to such associated f an item is indirectly attributable obth to taxable Income and exempt income, a reasonable proportion of the item, determined in the light of all the letts and circumstances in each case, must be allocated to each.

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each class. Show the amount allocated by apportionment separately.

### Schedule 1.—Dividends-received deduction

1. In general, no dividends received deduction will be allowed on any share of stock (a) that is disposed of before the corporation has held It IS days or less or (b) to the extent the corporation to make corporation to under an obligation to make corresponding payments with respect to substantially identical stock or securities.

No deduction is allowed under section 243 one dividend from a DISC or formation of the property of the section 1925(a) to the section 1925(a) to the section 1925(a) to the section 1925(a) to the section of the section 1925(a) the section 1925(a) the section 1925(b)

2. Limitation on dividends received deduction—tine 2. may not exceed 85% of line 10, pag. The propose, including the for this purpose, including the computed without regard to such as earthorn 1212(s)(1).

In a year in which a net operating loss occurs, sections 172(d) and 246(b) grounde that this 55% immtation does not apply even if the loss is created by the dividends received deduction.

Schedule J.—Deemed and Actual Distributions to Shareholders for the Taxable Year

Part I.—Deemed distributions under section 995(b)(1) (Numbered to correspond with the line numbers in Part I of Schedule J.)

2. Aftech a computation showing the gain recognized by the 10% during the taxable year on the sale or exchange of the 10%

3. Attach a computation showing the gain (other than the gain entered on line 2) recognized by the DISC during the stable year on the sale or exchange of property (other than property which in the hands of the DISC is stock in the hands of the DISC is stock in the hands of the DISC is stock in the hands of the DISC is stock in the hands of the DISC is stock in the hands of the DISC is stock in the form of the property described in section 122 (1)) perviously drawfull property described in a continuation of the previous transfer was not recognized in the brown the previous transfer was not recognized in the drawfull have been treated as ordinary income if the property had transferred to the DISC.

4. For purposes of computing the portion of taxable income attributable to military property, use the gross income for the year attributable to military property and the deductions which are properly and the deductions which are properly apportanced or allocated to such income. See section 38 of the international Security Assistance and Arms Export Control Act of 1976 (22 Arms Export Control Act of 1976 (22 CFR 121 01)) for definition of "military property".

11. Under section 995(b)(1)(F)(ii), a DISCs a demend to distribute he emitter amount of its income attributable to particulation in or cooperation with an international boycott. See Form 713 for compulation of this deemed distribution and reporting requirements of any DISC with operations in or related to a "boycotting" country.

12. Under section 995(b)(1)(f)(iii), a DISO is deemed to distribute the amount of any ilegal bribe, kirchback or other payment paid by or on behalf of the DISC, directly or indirectly, to an official, employe or agent of any govthe DISC, official, en ernment.

14. Attach a comoutation showing the earnings and profits for the taxable year

TRANSPORTATION, COMMUNICATION, ELECTRIC, GAS, AND SANITARY SERVICES

4300 Water transportation services 4300 Water transportation services Electric, grs. and sanitary services 4910 Electric services and distribution 4930 Gas prodiction in thinly services 4930 Combination thinly services

For purposes of computing the earlings and profits for tazable years beginning after June 30, 1972, the allowance for depreciation (and amortization, if any) is the amount which would be allowable for such year if the straight-line method of depreciation had been used for each tazable year beginning after June 30, 1972. See section 312(k)(2) for exception.

16. Attach a computation showing the amount of (1) foreign investment attributable to producer's loans (as defined in section 995(d)) of the DISC for the taxbile year; (2) all accumulated earnings and profits including l accumu including

year less the amount for the taxable year less the amount on line 15. Part 13 and (3) sectumisted DISC moone Enter the smaller of these 3 amounts (but not less than zero) on line 16 2 0 Foreign investment attributable producer's loans will be the smallest these 3:

a taxable year will be deemed to have received a distribution hazable as a dividend equal to his prorata share of the ODG income of the corporation accumulated during the immediately preceding constraints as DISC. The distributions will be derived to be received in equal installments on the last day of each of the IO taxable years of the corporation tollowing the year of the corporation following the year of the corporation following the year of the corporation following the year of the corporation or disquallification (but in no case over minet than twice the num. the stazible years during consecutive travel in the corporation was a DISC.

(1) the net mcrease in foreign as sets by members of the controlled group (as defined in section 993(a)) that includes the DISC.

the amount of the DISC's out standing producer's loans to members of the controlled

the actual foreign investment by domestic members of the group.

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properly does not qualify in the current per under gross receipts, then the gross are excepts should be useful gross receipts, then the gross receipts with the gross receipts with the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross of the gross receipts, then the gross of the gross receipts, then the gross receipts, then the gross receipts, the gross receipts, not the gross receipts, and the gross receipts, and the gross receipts, and the gross of transact commands ones. In the case of transact commands ones in the case of transact commands ones in the case of transact commands ones in the case of transact commands one gross receipts, and the gross of transact commands one gross produced the gross receipts during the base ground cannot gross where there has been did 995 (c) of more shareholder owned 5% or more for an order by an order of the store of an order for an order gross of the store of an order for gross of the store of an order for gross of the store of an order for gross of the store of an order for gross of an order for gross of an order for gross of an order for gross of an order for gross of an order for gross of an order for gross of an order for gross of an order for gross of an order for gross of an order for gross of gros

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Part II.—Computation of Taxable come Attributable to Base Period I port Gross Receipts

ons of "net increase and "actual foreign sections 995(d)(2)

For the definition in foreign assets: a investment, see s and 995(d)(3) group.

the definitions of "net

Attach a separate Copy A, Schedule K (Form 1120–DISC) to Form 1120–DISC for each strateholder who had an actual or dermed distribution during the DISCs to able year.

Schedule K.—Shareholder's Statement of DISC Distribution

ized export gross recepts of all DISCs which are members of your controlled group (as defined in section 993(a)(3)) for their latest takelbe year ending with or within your takelbe year. 4. Include the annualized taxable in-come but in bazable losses incurred by any DISC which is a member of your controlled group (as defined in section 993(a)(3)) for the latest taxable year ending with or within your taxable year

(Numbered to correspond with the line numbers in Part II of Schedule J.)

Schedule N Form 1120-

Complete and attach orm 1120-DISC) to 8

Schedule N.—Export Gross Receipts of the DISC and Related U.S. Persons

Form

A shareholder of a corporation that revoked its election to be treated as a DISC or failed to qualify as a DISC for Part III - Deemed distribution section 995(b)(2)

5. If this amount is \$100,000 or less, omit lines 6 through 21 and enter zero on line 22 and on line 8. Part I

Attach a separate Schedule P (Form 1120–DISC) for each transaction or group of transactions to which the inter-company pricing rules of section 994 (a)(1) and (2) are applied Schedule P.—Computation of Inter-company Transfer Price or Commission Codes for Principal Business Activity under

# These modisty these and definitions are based in general, on the Enterprise Standard Industrial Classification system developed by the Office of Management and Biologici, Executive Office of the President, to Casafric memprises by type of activity in which they are engaged. The system follows closely the Standard Modistrial Casafrication seef to classify establishments. However, certain activities such as manufacturing on the abolty in a Did Standard on the abolty in a Did Using the list below, enter on page 1, under B, the code

number for the specific industry group from which the largest percentage of violal reventiles is derived. Tital receipts means all income filmed, page 1). On page 5, question 1, state the purniculal topical and principal product or service that account for the largest percentage of total receipts for exhanific. If the principal business activities. Wholesale trade Machinery, equipment, and supplies, the principal product or service may be! Engines and turbines.

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WHOLESALE TRADE

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RETAIL TRADE

U.S. Income Tax Return of a Foreign Corporation for celendar year 1979 or other taxeble year begin . 1979, and anding City or town, State and 2IP code, or country Number and street 1120F Department of the Tresury Internal Revenue Service Name

**979** 

(2) Dud say comporation, individual, particishin, trust, or association at the end of the tasable pear dwn, districtly, 50% or more of your voting testly or indirectly, 50% or more of your voting.

11 "Yes, "Arch a schedule abover (0) lame, address and identifying number, (0) percentage owned, and

(1) Exp. "The percentage owned, and

(1) Exp. "The percentage owned, and

year | Percentage owned, and **≗** □ security no. 2 2 2 2 riedge and ballet, It is true Note: For purposes of G(1) and G(2), "highest amount owed" includes loans Employer Identification number (d) Enter highest amount owed to you by such owner during the Complete Section I to compute tex on income from U.S. sources that is NOT effectively connected with the conduct of a trade or business within the U.S. Concepte Section II to compute tex on acome affectively connected with the conduct of a trade or business within the U.S. Corporations having both income effectively connected and income not effectively connected must complete both Sections I and II. Corporations having only impose that is NOT affectively connected recel file only pages 1 and 2. ing taxable year? . . . . Section 5527 The property of the property of the property of the property (Sec 6035) The (As you a personal helding company) (Sec letruction K.) The As you a controlled forting corporation) (Sec. 957.) The Preparer's societ K Are you a personal holding company? (See instruction K.)
L Are you a controlled foreign corporation? (Sec. 957.) it If you had an agent in the U.S. at any time during the year, onter the following: Kind of agent J Are you a foreign personal holding company under Section 5527 H Have you filed a U.S. Income tax return for the preced-(b) 1979 estimated tax payments.

(c) Lass artinued 1978 estimated tax applied for on form 4466.

(d) Tax deposited with form 7006 (eitsch copy).

(l) Credit from regulated investment companies (eitsch copy).

(g) U.S. Lu con special helt, nonlingfarry gat, and lubricating oil (ritach forms 138 and 4134-7).

(h) U.S. Income tax paid or withheld et the source.

7 Total (edd lines 6(e) through 6(h)).

6 TAX DUE (subtract line 7 from line 5). See instruction C for depositary method of payment. Under province of perjon, I decises that I have consisted this norm, including econoparing activities and statements, and to the bast of any correct, and complete. Declaration of preparar labor than interprets of information of chita preparar has any interiority. Check if ash employed ▶ □ □ Et. No. ▶ □ ZIP code ▶ and accounts receivable/payable. Dete Trile yesr 🔻 Enter emount of line 9 you went Credited to 1980 estimated tax ber, (b) percentage owned, (c) tatable income or (focs) from line 28, page 1, form 1120 for the tatable year ending with or within your tatable year, (d) highest amount owed by you to such corporation during the year, and (e) high-£ corporation? (For rules of attribution, see section 267(c).) if "Yes," attach a schedula showing: (a) name, address and identifying num-6 Credits: (e) Overpayment from 1978 ellowed as a credit. . . Foreign country under whose laws the income reported on this return is sub-. . . Yes section 894(b) and any applicable tax convention between the U.S. and a foreign country? est amount owed to you by such corporation during the year F Did you have a permanent establishment in the U.S. at any time during the taxable year within the meaning of If "Yes," name the foreign country \_\_\_\_\_\_ (I) Did you at the end of the tazable year own, directly or indirectly, 50% or more of the voting stock of a U.S. OVERPAYMENT (subtract line S from line 7) . . Minimum tax (see instructions) , Preparer a signature and date firm's name (or Firm's name (or Firm's name (or date and address and address O. The corporation's books are in care of Country of incorporation Signature of officer ject to tax Date incorporated located at NOTE: (

| The moder down U.S. soldress that is not energially connected with the conduct of a labe of business in the U.S. Ownewise, you may not clude only this select of last on each if then of income to wash one to the source. The rate of last on each if modern itsted below is 30% unless limited by tax treaty. Fill in treaty after where applicable.  Name of treaty country, if any | r refund of tax with<br>uct of a trade or bus<br>perd at the source,<br>plicable | eld at the source, iness in the U.S. (The rate of tax or | Include in this section. Therwise, you may in sech item of incom |
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| 2 Dividends  |  |  |  |
| 3 Rents  |  |  |  |
| 4 Royalties  |  |  |  |
| 5 Annuitles  |  |  |  |
| 6 Gains from disposal of timber, coal, or domestic iron ore with a retained  |  |  |  |
| economic interest (attach statement of details)  |  |  |  |
| 7 Gains from certain evidences of indebtedness issued after September  |  |  |  |
| 28, 1965 and before April 1, 1972  |  |  |  |
| 8 Gains from certain evidences of Indebtedness issued after May 27, 1969   |  |  |  |
| and before April 1, 1972   |  |  |  |
| 9 Goins from certain evidences of indebtedness issued after March 31,  |  |  |  |
| 1972   |  |  |  |
| 10 An emount equel to the original issue discount eccrued since the lest<br>payment of interest or gains' from certain evidences of Indebtedness<br>issued effer Merch 31, 1972 (but not in excess of the interest less the  |  |  |  |
| tax imposed on the interest)   |  |  |  |
| 11 Gains from sale or exchange of patents, copyrights, etc. , , ,  |  |  |  |
| 12 Fiduciary distributions (attach e statement showing the kind of In-   |  |  |  |
| come and rate)   | **************************   |  |  |
| 13 Other fixed or determinable annuel or pariodical income (specify):  |  |  |  |
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|  |  |  |  |

Explanation of Lines 1 Through 13 Above (Enter each individual Item of income 14 Total-Enter here end on line 1, page 1

| <ol> <li>Payer of Income and, if Income, withholding agent (name and address)</li> <li>(Show owner of record if other (han tappayer)</li> </ol> | 2. Nature of Income (sech as interest, dividends, etc.) | 3. Gross ensure<br>of income | 4. Date of<br>seyment | 5. Amment of U.S. income tax<br>paid or withheid at the source |
|---|---|------------------------------|-----------------------|--|
|   |   |                              |                       |  |
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|   |   |                              |                       |  |
|   |   |                              |                       |  |
| 1 1   | <b>A</b>  |                              |                       |  |
| Total of column 5. Enter here and on line 6(h), page 1.   | , page 1  |                              | •                     |  |

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| unts reeivable  Satisfaction of the state of the stat     | (C) Amount |                      |                                  |             | `\                                    |  |                                  |  |                                   |                      |                                |   |                                   |   |                                      |                     |   |  |                            |   |                                       |                  |                 |   |   |                                |  | on books this yea    | return (itemize)                      | erest \$                                      | a refurm not charees    | this year (Hemize)                         | •                                 | •                     |             | 7 and 8          | 3)—Ine 6 less line 9          | (i)                                     | Cash                 | (b) Stock (c) Proparty | (amiza)               | Sand 6                   |
|--|------------|----------------------|----------------------------------|-------------|---------------------------------------|--|----------------------------------|--|-----------------------------------|----------------------|--------------------------------|---|-----------------------------------|---|--------------------------------------|---------------------|---|--|----------------------------|---|---------------------------------------|------------------|-----------------|---|---|--------------------------------|--|----------------------|---------------------------------------|---|-------------------------|--|-----------------------------------|-----------------------|-------------|------------------|-------------------------------|---|----------------------|------------------------|-----------------------|--------------------------|
| SESTIS  Second a real vable  se for bad debts  so for bad debts  so for bad debts  so for bad debts  so for bad debts  so for bad debts  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so fartach schedule)  so for fartach schedule)  so fo | (B) Total  | W. Pallacian Printer |                                  |             |                                       |  |                                  | hara inchailleann  | minimum Su Shall M.               | all the Control      |                                |   |                                   |   | Williams.                            |                     |   |  |                            |   |                                       |                  |                 |   |   |                                | Per Return                                   | 7 Income recorded    | not included in this return (itemize) | (a) Tax exempt interest \$                    | R Deductions in this to | against book income this year (*temize)    | (e) Depreciation .                | (b) Depletion         |             | 9 Total of lines | 10 Income (line 28, page      | er Books (line 24 abov                  | 5 Distributions: (a) | 9 9                    | 6 Other decreases (i) | 7 Total of lines S and 6 |
| Surgina to the control of the contro | (A) Amount |                      |                                  |             |                                       |  |                                  |  |                                   |                      |                                |   | 7                                 | With the state of |                                      |                     |   | The state of the s |                            |   |                                       |                  |                 |   | The Man Man Man Man Man Man Man Man Man Man |                                | er Books With Income                         |                      |                                       | *   |                         |  |                                   |                       |             |                  |                               | Retained Earnings P                     |                      |                        |                       |                          |
| Sastra 1109 (1979)  Sastra 1109 (1979)  1 Cash  2 Inventores or a eccounts or the notes and eccounts or the notes and eccounts or the notes and eccounts or the notes and eccounts or the notes and eccounts or the notes and eccounts or the notes and eccounts or the notes and eccounts or the notes and eccounts or the notes and eccounts or the notes are current as establings and entire depart of 10 benefathle assets or that depart of 10 benefathle assets or the notes of 10 benefathle assets or the notes of 11 Land (net of any amortization). In Intangable assets commulated of 10 benefathle assets or the notes of 13 Oher current liabilities (extent or 13 Oher current liabilities (attach or 14 Deficient or capital surplus 20 Metas in the more per books 21 Capital stock (15 Perfer or 17 Oher liabilities (attach or 20 Oher liabilities of attach or 20 Oher liabilities or attach or and attach or |            | 1 Cash               | (a) Less allowance for bad debts | Inventories | (b) State, subdivisions thereof, etc. | 5 Other current assets (attach schedule) . 6 Loans to stockholders | 7 Mortgage and real extate loans | 8 Other investments (attach schedule) 9 Buildings and other fixed depreciable assets | (s) Lass accumulated depreciation | 10 Depletable assets | (a) Less accumulated depiction | 12 Intangible assets (emortizable only) | (a) Less accumulated amortization | 13 Other assets (attach schedule)   | LIABILITIES AND STOCKHOLDERS' EQUITY | 15 Accounts payable | 16 Miges., notes, bonds payable in less than I yeer . | 17 Other current liabilities (altach schedule)   | 18 Loans from stockholders | 19 Miges, notes, bonds payable in 1 year of more. | 23 Capital stock: (a) Preferred stock | (b) Common stock | Pald-in or capi | 23 Retained earnings-Appropriated (attach schedule) | 24 Retained earnings-Unappropriated         | 25 Lass cost of treasury stock | 26 Total liabilities and stockholders equity | Net income per books | Federal income tax .                  | 3 Excess of capital losses over capital gains | (Remize)                | 5 Expenses recorded on books this year not | deducted in this return (itemize) | (a) Depreciation . \$ | Depletion . |                  | 6 Total of lines 1 through 5. | Schedule M-2 Analysis of Unappropriated | ear                  |                        |                       |                          |

|                            |                                    |                        |                             |  |                              |                               |                                     |               |      |          |                   |                    |  |   |  |                                  |  |                                |   |  |   | Amount             | *************************************** |                  | Amount      |   | 4 B                             |   | "  | <br>  |   | 1                      | <u> </u>   |                              |      |  |   |   | e  | SI SI  | _   |
|----------------------------|------------------------------------|------------------------|-----------------------------|--|------------------------------|-------------------------------|-------------------------------------|---------------|------|----------|-------------------|--------------------|--|---|--|----------------------------------|--|--------------------------------|---|--|---|--------------------|---|------------------|-------------|---|---------------------------------|---|--|---|---|------------------------|--|------------------------------|------|--|---|---|--|--|---|
|                            |                                    | <u> </u>               | -                           |  | <u> </u>                     |                               |                                     |               |      | <u> </u> | <u> </u>          |                    | -  | -   |  |                                  |  |                                |   | <u> </u>   | . 6   | Date of A          |   |                  | Amo         | 3 6                                     |                                 | 1096, and 1099? .   | nected with  | dorees on business)?                                      | meetings outside th                                     |                        | rectings:  |                              |      | rted on Form W-2?  | OF for entertainmen   | inventions, of the typ  | section 274(d) of th   | tax accounting record  |   |
|                            |                                    | see Instructions)      |                             | tructions)                                   | or continued                 |                               | tructions)                          |               | <br> |          |                   |                    | , whichever is less)                                 |   |  |                                  |  |                                |   |  | ide—See Instruction C)  | Amount             |   |                  | Explanation | TOTAL—Exter here and on line 25, page 3 |                                 | Did you file all required Forms 1042, 1087, 1096, and 1099? . | Old you claim a deduction for expenses connected with: | Living accommodations (except for employees on business)? | Employees attending conventions or meetings outside the | US or its possessions? | Employees tamines at conventions or mediate                      | the U.S. or Its possessions? |      | (5) Employee or family vacations not reported on Form W-2? | Enter total amount claimed on Form 1120F for entertainment, | entertainment facilities, gifts, travel, and conventions, of the type | for which substantiation is required under section $2/4(d)$ of the otherwise Section $2/4(d)$ of the | Ourning the tax year was any part of your tax accounting records | maintained on a computerized system?          |
|                            | :                                  | group,                 |                             | a controlled group, see instructions)        | - 3                          |                               | group, see Inst                     |               |      |          |                   |                    | bedule D (Form 1120)                                 |   |  |                                  |  |                                | 14255)  | ettach computation)  | R. 19, and 20. Enter hard and on line 2, page 1.  Record of Form 503 Federal Tax Deposits (List deposits in order made- | Date of<br>deposit |   | _                |             | TOTAL—Exter                             |                                 |   | Q Old you claim a c                                    | (2) Living accom  | (3) Employees   |                        | (4) tmployees  | The US or                    |      |  | R Enter total amou  | entertainment fac   | for which substantiation is  | S During the tax y   |   |
|                            | •                                  | bers of a controlled   |                             | (Members of a control                        |                              |                               | (Members of a controlled            | ٠.            | <br> |          |                   |                    | tax from separate Sci                                |   |  |                                  |  |                                | -   |  | Deposits (List de   | Amount             |   |                  | Amount      |   |                                 | (sı   |  |   |   |                        | or your taxable  |                              |      | -  | ect to Yes No   | 4.2   | llen.  | 40   | 1   |
|                            |                                    | ever is less. (Members |                             | ever is less. (Men                           | Subtract fine 4 from line 3. |                               | is less.                            |               |      |          |                   |                    | ugh 14 or afternative                                | orm 1118)                                 | orm 3408)                                  | 884)                             | d (d)                                    |                                | Tax from recomputing a prior year investment credit (attach Form 4.255) | 20 Tax from recomputing a prior year WIN credit (see instructions— | Total of lines 18, 19, and 20. Enter hars and on line 2, page 1   | Date of<br>deposit |   |                  |             |   | 2                               | M Business description (see page 8 of instructions)           |  | 1   | ų   |                        | N Taxable income or (loss) from line 28, page 3 for your taxable |                              |      |  | trolled group subject to                                    |   | ships:   |  | d (2) (see section                            |
|                            | 1 Taxable Income (line 30, pege 3) | x \$25,000, whichever  | Subtract line 2 from line 1 | Enter line 3 or \$25,000, whichever is less. | 4 from line 3                | f from line 5                 | Enter line 7 or \$25,000, whichever | 8 from line 7 |      |          |                   |                    | Income tax. (Total of lines 10 through 14 or attemat | (a) Foreign tax credit (attach Form 1118) | (b) Investment credit (attach Form 3468) . | Jobs credit (strach Form 5884) . | Total of lines 16(s), (b), (c) and (d) . | Subtract fine 17 from line 15. | mputing a prior ;   | omputing a prior )   | - I   | -1                 |   |                  | Explanation |   | Additional Information Required | cription (see pag   | (I) Business code number                               | (Z) Principal business activity                           | (3) Principal product or service                        | ;                      | me or (loss) from  | .01.09                       |      |  | Were you a member of a controlled                           | the provisions of section 1561?                                       | if "Yes," check type of relationships:<br>(1) [1] Parent subsidiary                                  | Brother sister   | Combination of (1) and (2) (see section 1563) |
| Sentember 1 at Computation | 1 Taxable Incom                    |                        | 3 Subtract fina             |  |                              | 2 Subtract line 6 from line 5 | 8 Enter line 7 o                    |               |      | 30%      | 13 40% of line 8. | 14 46% of fine 9 . | 15 Income tax. ()                                    | 16 (a) Foreign to                         | (b) Investmen                              | (d) Jobs cred                    | 17 Total of lines                        | 18 Subtract line               | 19 Tax from reco  | 20 Tax from reco   | Schedule K  | Oate of            |   | Other Deductions |             |   | Additional Infor                | M Business des  | (I) Business   | (Z) Principal   | (3) Principal   | :                      | N Taxable incor  | year beginning in:<br>1976   | 1977 | 1978   | O Were you a r  | the provisions  | If "Yes," chec   |  |   |

Department of the Treasury Internal Revenue Service

### Instructions for Return of a Foreign Form 1120F S. Income Tax (M) 79

Revenue (References are to the Internal Code)

Corporation

## General Instructions

A. Who must file—Except as otherwase provided, From 1215 of filed by every foreign corporation that (1) is engaged in a trade or business in the U.S. at any time during the laxable year. (2) has incrome from U.S. sources that is not effectively connected with the conduct of a trade or business within the U.S. (section 881). (3) has income but is effectively connected with the conduct of a trade or business within the U.S. (section 882), or (4) has items of tax (section 882), or (4) has items of tax feetion 882), or (4) has items of tax in the computation of the interest diseased in section 57) the interest of the computation of unrelighted business income.

for example, a foreign corporation enforteample, a foreign corporation enforteample, a foreign corporation enforteample, and the form 1102 fewen thunker, (a) it has no income effectively connected with the conduct of a trade or business in the U.S., (b) it has no income from sources within the U.S., or (c) its income is exempt from income tax by reason of an income tax convention or any section of the Code, However, if the foreign croporation has no gross income for the tax convention or any section of the code, However, if the foreign croporation has no gross income for the tax. the return schedules but must attach a statement to the return showing the nature of any amounts excluded from gross income and the amounts of such exclusions to the extent they are readily determinable.

Under section 819A, a domestic mutual life insurance company may elect to exclude from the computation of its taxable income all income and expense of its contiguous country (Canada and Mexico) branches. If this electron is made, the orangeous country branch is treated as a foreign corporation for the purposes of the tax imposed by sections 881, 882, and 142 on U.S. sourced income. Form 1720F must be used to report these types of income.

a corporation, whether or not the property or business is being operated, that person must file a return for the corporation in the same manner and form re-If a receiver, trustee in dissolution, trustee in bankruptry, or assignee has possession of or holds title to all, or sub-stantially all, the property or business of trustee in dissolution

(Section corporations.

of other

Exceptions.—(1) A foreign corpora-tion that it no time during the taxable year is engaged in a trade or business in the U.S. is not required to file if it is ax liability for the taxable year is fully saits. field by the withholding of tax at the If a foreign corporation has no office or place of business in the U.S. at the time a return is due, but has an agent in the U.S. the agent must file the return. (Section 882(I))

apply to: This exception does not

(a) a foreign corporation which has in-come for the taxable year which is treated under section 802/(d) or (e) as income which is effectively commected with the conduct of a trade or business in the U.S. by that corporation for the taxable year, (b) a foreign corporation making a claim for the refund of an overpayment of tax for the taxable year, or

(c) a foreign corporation described in section 1.532–1(c) of the regulations whose accumulated trashe income for the taxable year is determined under section 1.535–1(b) of the regulations.

CLA now of an estate or trust which is en-ericlary of an estate or trust which is en-geged in a trade or business in the U.S. is not required to make a return for the taxable year merely because it is deemed to be engaged in a trade or business with: in the U.S. under section 875(2). How-ever, the foreign corporation will be re-quired to make a return it it otherwise satisfies the filing requirements. (2) A foreign corporation that is a ben

(3) Foreign insurance companies described in section 1.6012–2(c)(1) and (2) of the regulations must file Form 1120L or Form 1120M, All other foreign file must nsurance companies

1120F.

Foreign corporations having an office or place of business within the U.S. must file on or before the 15th day of the 3d month following the end of their taxable

Foreign corporations NOT having an office or place of business within the U.S. must file on or before the 15th day of the 6th month following the end of their tax. File Form 7004 to request an auto-matic 3-month extension of time to file 2 Form 7004

Form 7005 may be used to request an additional extension but only by those accorations that previously obtained an automatic 3-month extension by filing Form 7004.

(1) Foreign corporations having an office or place of business within the U.S.—The balance of tax due (fine 8, page 1) must be paid in full when the return is filled or in two installments—50% by the 15th day of the 3d month and 50% by the 15th day of the 3d month month affer the closs of the taxable year. Deposit corporation income tax pay. repost coupration microme tax payments and estimated tax payments with a
prehistorized federal Tax Deposit (TTD)
form 503. Make these tax deposits with
either a financial institution qualified as
a bepositary for federal taxes on the federal Reasone Bank or Branch (RRB) servicing the geographic area where the corporation is located. Records of deposits
will be sent to the internal Revenue Servcourt. See the instructions on the back of
form 503 for additional information and exceptions.

The inneliness of deposits will be definition by the financial institution or RRB. If a tax payment is made by mail, a deposit received after the due date will be considered timely if the bazayer establishes that it was maled on to before the second day before the prescribed due date as provided by section 7502. Tax deposits made at RRBs which are not in complaince with deposit requirements will receive the prescribed by the receiving RRB rather than returned to the tax mental to the above the date when the proceeded by an RRB will be dated as paid based upon the date when the proceeds based upon the date when the proceeds based upon the date when the proceeds based upon the first when the proceeds of the above payment instruments are collected by the FRB, and, if the decorporating payment instruments are collected by the FRB, and, if the decorporating payment instruments are collected by the FRB, and, if the decorporating payment instruments are collected by the FRB, and, if the decorporating payment instruments are collected by the FRB, and, if the decorporating payment instruments are collected by the FRB, and, if the decorporating payment instruments are collected by the FRB, and, if the decorporating payment is section 7502 will not the decorporating payment.

apply.

Foreign corporations needing Federal Foreign corporations needing Federal Tax Deposit Forms may apply for them from the Philadelpha Service Center. The applications should include the carporation is name, identification number, address. Lazable year to which the deposits relate, and a statement identifying the corporation as a foreign corporation.

United by the state of business within the U.S.—The blance of that due (line B. page 1) must be paid in full when the return is filled or in two Installements—50% on or before the 15th day of the 6th month and 50%, on or before the 15th day of the 9th month and 50%, on or before the 15th day of the 9th month bellowing the close of the sph month following the close of the baxoble year. (2) Foreign corporations not having an

The tax may be paid by check or money order drawn to the order of "In-ternal Revenue Service" and remitted to the Internal Revenue Service Center, Philadelphia, PA 19255.

Enter the employer identification number on all remittances.

D. Tauxtion of foreign corporations.— Foreign corporations are taxed at regular corporate tax rates on income that is ef-

poses of the tax imposed by section 881.
In general, the income consists retrively connected with the conduct of a catalade or business within the U.S. (see in-gay, rated) and at a 30% or lower that is not effectively connected with the conduct of a trade or business within the C. (See instruction F. L. Income effectively connected with the conduct of a trade or business within the U.S.—Foreign corporations engaged in a trade or business within the U.S.—Foreign corporations engaged in a trade or business within the U.S. are we taked at regular corporations engaged the following income: All income. gain, or loss from U.S. in Sources derived in the conduct of the trade or business.

In general, the income consists of the following types of Income described in section 88.1 (to the extent not effectively connected with the conduct of a trade or business within the U. S.:

1. Interest (other than original issue discount as defined in section 123(b)), dividends, rents, and royalites, aslaries. wages, premiums, annuities, compensa-tion, remunerations, emoluments, and other fixed or determinable annual or pe-

U.S. U.S.

periodical income from and gain or loss from from the sale or exchang

sources form the sale or exchange of capital assets if (a) the income, gain, or do capital assets if (a) the income, gain, or do capital assets if (a) the income, gain, or held for use in, the conduct of the corporation's trade or business, or (b) the capitalist of the corporation's trade or business, were a material factor in the abusiness were a material factor in the abusiness were a material factor in the abusiness were a material factor in the serial or of the income gain, or loss.

3. Under certain circumstances, lime ited categories of income from foreign is sources will be treated as effectively connected income.

C. Cains described in section 63(8) in or (c) from disposal of timber, coal, or or (c) from disposal of timber, coal, or or (c) from disposal of timber, coal, or or (c) from disposal of timber, coal, or or or or with a retained eco. S. In the case of:

3. In the case of:

4. 3. In the case of:

5. 3. In the case of:

6. 3. In the case of corporate of in observations is seed after September 28, or other experiences of in observations of the corporate of the corporate of the corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate object of the case of corporate after of the period or other evidences of in the period or were issued after the case of corporate object of the period or were das gant from the taxopal.

7. 18. Whould be con eved as gant from the the cobject of the corporate of the case of corporate object or were issend after the sale or exchange or eved page of or object or were its of after May 27. In 1992, and anounts which the corporate of the case of or exchange or eved page of or object or were its of after May 27. In 1992. A foreign corporation not engaged in a fade or business which the U.S. will not have any effectively connected income any effectively connected income or unites; 0.1) it elects under section 882(d) to treat real properly income as effect, they connected income (see instruction 60, or (20 it is a corporation created or organized in a U.S. possession and convocation and organized in a U.S. possession and convocation and receives interest on U.S. one session and receives interest on U.S. one organized as effectively connected in the treated as effectively connected in Omen.

All gains on the disposition of stock in a DISC or former DISC and all distributions of the organized distributions out of accumulated DISC income.

(c) the payment of its stast on an obili-station described in (b) are, an amount equal to the original issu. Ascount (but not in excess of the innere. less the tax imposed at a 30% of low. "eary rate) accrued on the obligation s. e the last payment of interest; and

4. Certain gains from the 50 × or axchange of patents, copyrights, a 1 other intangible property, as described 11 section 881(a)(4).

treated as effectively connected with the conduct of a trade or business conducted through a permanent establishment within the U.S.

Complete Section Lof the form to rompute the tax on such income.

For further details relating to effectively connected income, see section 864

A foreign corporation having income from real property footated in the U.S., or from any instruct in such real property, including (1) gains from the sale or exchange of real property or interest in real property or interest in real property, (2) rests or royalites from mines, wells, or other natural daposits, and (3) gains described in section 631(b) or (c), may elect to treat the income as being effectively connected with this conduct of ė (See property a trade or business within the U.S. section 882(d).) come as effectively connected G. Election to treat real general, whether or not a foreign corporation is egged in a trade of business, the gross amount of this type of income is subject to tax at a 30% of hower treaty rate. No deductions are allowed against income that is not effectively connected with the conduct of a trade or business within the U.S.

ute the tax on such income. Income from U.S. sources not effectionnected with the conduct of a cor business within the U.S.—In

trade or

form to

Section II of the

Complete compute the t

The election may be made by attaching the return for the year to which the

Guam is not

created or the law of (

A corporation under

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real property or interest in the certain property or interest in the certain end. (5) a description of any substantial improvements on the property, and (6) any other information required by reguor beneficial owner, which is located in the U.S., (3) a statement indicating the extent to which the taxpayer has direct or beneficial ownership in each item of real property, or interest in real property, (4) the legal identification and location of the election is to apply (1) a statement mak-ing the election, (2) a complete schedule of all real property, or any interest in real property, of which the taxpayer is titular

complete If you make this election, comple Section If to compute the tax on such

H. Source of Income.—Cross income of a foreign corporation includes only (1) gross income that is derived from sources within the U.S. and that is not (2) gross income (regardless of source) that is effectively connected with the conduct of a trade or business within the effectively connected with the conduct of a trade or hisiness within the U.S. and

Except as otherwise provided by tax convention, determine the source of income under sections 861 through 864 and the regulations thereunder.

Under some circumstances, the term trade or business within the U.S. does not include the freding of stocks, securities, or commodites through a resident broker, commission agent, custodian, or other independent agent. Special rules apply when the corporation is trading for its own account. For details, concerning trading in stocks, securities, or commodities, see section 864(b)(2). I. Trade or business within the U.S.—
A foreign corporation that is a member of a partnership or is a beneficiary of an estate or trust will be considered to be engaged in a trade or business within the U.S. If the partnership, sestate, or trust is so engaged. Under some circumstances,

u. Beriod to be covered by the 1979 re-tur. —file the 1979 ethan for calendar year 1979 and fiscal years beginning in 1979 and ending in 1980. If the return stor a fiscal year, fill in the taxable year space on the form.

n a previously filed income tax return by thing an amended Form 1120F accounting Change In

change an accounting period, see section 1442–1 of the regulations and Form 1128, Application for Change in Account-

foreign corporation that is a personal holding company as defined in section 542, but not a foreign personal holding K. Personal holding

4. Dividends.—(Numbered to correspond with line numbers in Schedule C.) domestic corporations subject to income tax and the 85% deduction under section

(1) Enter dividends received from 243(a)(1). For dividends received from a

Cost of goods sold.—See instruc-

tions for Schedule A

٥į

distributed personal hoding company in come (as between a sections as and hoding companies. See sections 189 and 280 for inmitations on certain deductions. Every foreign corporation that is a personal hoding company under section 542 must like a Schedule PH (from 1120) with its form 1120) before compeling Schedule J, from 1120) before compeling Schedule J, from 1120) before compeling Schedule J, from 1120; sect to the tax imposed by section Section 541 imposes a tax upon un-

annies.—Section 33.13 requires that the undistributed foreign personal hold-man (company), as defined in section 552, must be included as div. orderd in the gross income of its U.S. shareholders in the amount provided by section 551(b). See sections 189 and 280 for limitations on certain deductions. Schedule PH (from 1120) is not required, but forms 957 and 958 must be filled by certain offices, directions, or U.S. Foreign personal holding com-s.—Section 551(a) requires that shareholders (Section 6035.)

M. Signature.—The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or by any other corporate officer (such as tax officer) authorized to sign.

A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corporation.

If your corporate officer filled in your Form 1120F, the space under the signa-

not charge you, that person should not sign. Cerahun others who prepare form y 1120's should not sign. For example, a regular, full time employee such as a clerk, secretary, etc., of the corporation does not have to sign. (This list is not all Form 1120F, the space under the signa-ture of officer should remain blank. If someone fills out Form 1120F and does

When more than one person prepares Form 1120? The preparer with primary responsibility for the overall accuracy of the return must sign as the preparer. If the preparer is self employed (i.e., is not employed by any person to business entity to prepare the return), he or Generally, anyone who is paid to pre-pare Form 1120F must sign the return and fill in the other blanks in the Paid Preparer's Information area of the return

If you have questions about whether a preparer is required to sign Form 1120F, please contact an IRS office. she should check the "self-employed" box

as preparer MUST complete the required Sign it, by hand, in the space provided the preparer's signature (remained The person required to sign the return preparer information and.

r the preparer's signature (signature amps or labels are not acceptable); Give a copy of form 1120F to the tax

payer in addition to the copy filed with IRS iar with their responsibilities. Publication 1045, Information for Preparers of Fed 1045, Information for Preparers of Fed eral Income Tax Returns, lists the pre-parer's other responsibilities and penalities for which he or she may be liable. The Tax return preparers should be famil publication also contains the regulation citations which govern their work

N. Claim for refund.—If a foreign cor-poration has only income that is not ef

fectively connected with the conduct of a rade or business, within the U.S. and this form is being used as a claim for refund, include all income from sources within the U.S. even though the tax on it has been fully satisfied at the source. If the refund results from the withholding of tax at the source, a statement must be atthat of the taxpayer, and, if applicable, of 3 hack sufficient to show that, at the time the income was derived, the taxpayer was entitled to the benefit of a reduced rate of, or exemption from, tax with respect to that income under the that the person making the claim is the beneficial owner of the income and show ing (1) the amounts of fax withheld, with the names and post office addresses of withholding agents. (2) the name in which the tax was withheld if other than

O. Tax treaties.—Section 881 imposes a tax of 30% on U.S. source income described in that section. However, if you are a corporation created under the laws of any country that has a treaty to which the U.S. is a party, refer to the applicable income fax convention to determine if you are entitled to an exemption from, or reduced rates of, U.S. income tax. provisions of an income tax convention to which the United States is a party.

O. Tax treaties.—Section 881 imposes

If a gross income of a foreign corporation includes income, the tax on which is limited by a fax convention, a state ment must be attached to the return showing with respect to that income of 3) the amounts of tax withheld.

(b) the names and post office addresses of withholding agents, and

nctusive)

(c) information sufficient to show the taxpayer's entitlement to the reduced taxpayer's entitlement to the reduced rate of tax under the tax convention.

voted by any treaty with respect to income not effectively connected with the conduct of a trade or business within the U.S. a foreign corporation will be For purposes of applying an exemption from, or a reduction of, any U.S. tax prodeemed not to have a permanent estab-ishment in the U.S. at any time during

come must be computed using the meth-od of accounting regularly used in main-taining the corporation's books and rec-ords. In all cases, the method adopted must clearly reflect taxable income. (See P. Accounting methods.—Taxable intaxable year (See section 894(b))

Unless the law specifically permits, a taxpayer may not change the method of material item) without first securing con-sent on Form 3115, Application for years (for income as a whole or for any Change in Accounting Method

Rounding off to whole-dollar amounts.—Money lens may be shown as whole dollar amounts by dropping any amount less than 50 cents and increasing any amount from 50 cents through 99 cents to the next higher dollar.

can expect its estimated tax (income tax less credits) to be \$40 or more. must make estimated tax payments if it corporation Estimated tax.—A ò

Form 1120-W may be used as a work sheet to compute estimated tax.

If there was an overpayment of estimated tax, file form 4465 for a "quick refund" of the overpayment is (1) at least 10% of the expected moome fax lability AND (2) at least \$500.

This application for a quick refund must be made within 21/2 months after the end of the taxable year and before Form 1120F is filed.

forms 1099 must be filed to report certain dividence, inferest income, insicel insicel instructions for details. Form 1096 and instructions for details. Form 5452 must able dividends. Information

S. Consolidated returns,—Except for certain subsidiary corporations organized under the laws of Ganada or Mexico and plying with the laws of such country as to title and operation of property, a foreign corporation may not be a member of an affiliated group of corporations filing a consolidated return, maintained solely for the purpose of com

financial statements in accordance with the method of accounting used in com-puting taxable income on page 3 of this return. Reconcile any differences. Copies of balance sheets required by Federal, State, etc., authorities may be used in Financial statements.—Complete place of Schedule L.

You may elect to limit the balance sheets and reconciliation of income per Include certificates of deposit as cash in line 1 of the balance sheet

books with income per return to: (1) the corporation's assets located in the U.S. and its other assets used in the trade or business conducted in the U.S.

(2) its income effectively connected with the conduct of a trade or business in the U.S. and its other income from sources within the U.S.

Banks, insurance companies, and other corporations required to submit substantially similar statements of in-

statements in place of the information equerated in lines. I through 30, page 3. In such asset, laxable income must be reconcided in Schedule M-1 with the net profit shown on the statement and entered as line 30, page 3. come and expense to any Federal, State,

U. Attachments.—If more space is needed on forms or schedules, attach separate sheets. Attach schedules in alphabetical order and forms in numerical order to the back of form 1120F. Be sure to put the taxpayer's name and employer identification number on these separate sheets

V. Minimum tax.—In general, the minimum tax rate is 15 percent and the minimum tax exemption is the greater of \$10,000 or the regular income taxes for

tes, railroad rolling stock, on the job framing facilities and child care facilities, reserve for losses on bad debts of finan-cial institutions; depletion; intangible cial institutions; depletion; intangible drilling costs (applicable only to personal holding companies), and capital gains.

Attach Form 4626 if items of lax prefproperty, accelerated depreciation on to personal holding companies); amorti-zation of certified pollution control facili-The tax preference items for corporations are accelerated depreciation on real nal property (applicable only leased person

erence exceed \$10,000, even if there is no minimum tax OB if there is any minimum tax lability deferred from a prior taxable year until this year.

by transferor—If a person acquires sixely or securities of a corporation in exchange for property, and no gain or loss is recognized under section 351, the transferor and transferor emulation that information required by section 1.351–3. W. Transfers to corporation controlled of the regulations.

### X. Penalties.—

cluding any extensions of time for filling may be subject to a penalty of 5% a month, up to a maximum of 25%, for each month the return is not filed (the penalty is imposed on the net amount due—section 665(a)(1)).

2. A corporation that fails to pay the A corporation that fails to file its tax return by the prescribed due date in.

up to a maximum of 25%, for each month the tax is not paid (the penalty is imposed on the net amount due—section 6651(a)(2)) tax when due may be subject to a penalty of 1/2 % a month or fraction of a month.

The above penatties will not be imposed if the corporation can show that the failure to file or to pay was due to reasonable cause and not to willfull

addition to the These penalties are in addition to the interest charge imposed on unpaid tax a

pue a penalty charge should not be assessed, attach Form 2220.

1. Gross receipts.—Enter gross receipts or sales from all ubsress operations except those required to be reported in the state of the control of devence payments and long-term regulations, see section 1451–5 of the If the misaliment method of reporting. Y. Reporting international boycott op-erations.—Any corporation, or a member of a controlled group which includes that

bonder of the reporting the center and upon bonders will be defined. Any corporation subject to the reporting requirements of section 999(a), as outlined above, is re-quired to file Form 5713 in duplicate. The original copy is to be filed with the Internal Revenue Service Center, Phila-delpha, Pennsylvania 19255 The dupli-cate copy of Form 5713 is to be attached to the corporation's income tax return.

(Section 274(d))—(See Form 1120F question. R. page 5)—The amount required to be entered is the total amount expended during the year for entertainment, entertainment collisties, gifts, travel, and conventions for which substantiation would be required under sec. 2. Travel and entertainment expenses

Expenditures paid or incurred in tax years beginning in 1997 plant are included in the cost of inventory, merchands pur chased for resale, or capitalized in assert accounts, etc., should be exported in the total as if they were fully deducted on the return even though all or a portion of such expenditures are included in ending

treated as Forms u<sub>0</sub> inventory, asset accounts, etc. Do not include amounts compensation and reported

See regulations section 1 274–5 for definitions and rules governing the types of expenses for which substantiation is required and therefore reportable in ouestion R, page 5

incurred with respect to a facility which is used in connection with an activity which is of a type generally considered to Note: Generally, for taxable years ending after December 31, 1978, no deduc tion is allowed for any expense paid or

rate established pursuant to section

numbers on page 3 of the return ) (Numbered to correspond with Specific Instructions for Section Gross Income

3. A corporation that fails to pay the proper estimated tax when due may be subject to an underpayment penalty for the period of underpayment (section). 6655) at a rate established pursuant to section 6621.

estimated tax was underpaid

Enter in lines 1 through 10 gross income (regardless of source) which is effectively connected with the conduct of

a trade or business within the U.S.

corporation, which has operations in, or felated to, a country or with the government, a company, or a national of a country) which requires participation in cooperation with an international loy-cott as a condition of doing business within such country or with the government, company, or national of such country, may be required to file Form \$713 (section 999(a))

participates in or cooperates with an in-ternational boycott (as defined in section 999(b)(3)) during the taxable year, a portion of the foreign tax credit and 01SC Further, if that corporation or member

preceding years. (a) gross sales, (b) cost of goods sold, (c) gross profit, (d) per-cetage of gross profit, lo gross sales, (e) amount collected, and (f) gross profit on amount collected.

is used, enter on line 1 the gross profit on collections from installment sales and carry the same amount to line 3. Attach a schedule showing for the current and 3 regulated investment company, see sec-tion 854 for the amount subject to the stantiation would be required under tion 274(d).

85% deduction. Include on this line taxable distributions received from a DISC or former tons received from a DISC or DISC that are designated as being eligible for the 85% dividends received deduction. So called dividends or earnings re-ceived from mutual savings banks, etc., are really interest and should not be treated as dividends.

subject to income tax and is allowed the deduction provided in section 247 for (2) Enter dividends received on the preferred stock of a public utility that is received from quality for the dividends paid

in section eign tax credit, the amount of tax deemed paid under section 902(a) (relating to credit for corporate stockholder in foreign corporation claims the for corporation) must be treated as a divi-(3) Enter dividends received for foreign corporations that qualify for 85% deduction provided in sect If the (2)

(6) Enter Taxable distributions from a DISC or former DISC that are designated as not being eligible for the 85% dividends-received deduction. (See sections 246(d), 995(b), and 996(a)(3).) (See section 906(b)(4)

that, for, the tazable year of the trust in which the dundends are paid, qualifies under sections 856–860, dividends not alighte for a dividends received deduc-tion because of the holding period of the stock or an obligation to make corre-sponding payments with respect to smi-lar stock; and any other taxable duvidend (7) Include dividends (other than capital gain dividends and exempt interest dividends) received from regulated investment companies that do not qualify for the 85% deduction, dividends from tax exempt organizations; dividends (other than capital gain dividends) re-ceived from e real estate investment trust

in come not properly reported above.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, tax refunds,

Do not offset interest income against

7. Gross rents.—Enter the gross amount received for the rent of property. Oeduct expenses such as repairs, interest, taxes, and depreciation on the proper ines for deductions.

9(a). Capital gain net income,—Every sale or exchange of a capital asset must be reported in detail in Schedule D (form 1120) even though no gain or loss is indicated.

If the net long-term capital gain ex-ceeds the net short-term capital loss, or in case of only a net long-term capital gain, compute the alternative lax on separate Schudule D (from 1120) to see if it produces a lesset fax.

9(b). Gain or (loss)—Enter the net ordinary gain or loss from tine 11, Part II, Form 4797.

coveries of bad debts deducted in prior years under the specific charge-off method and returds of faxes deducted in prior yer's. Do not offset current year's taxes with tax refunds. 10. Other income. —Enter any other taxable income not listed above and explain its nature on an attached schedule. Examples of other income would be re-

If "other income" consists of orly one item, identify it by showing the account caption in parentheses on line 10.

In computing the tazable income of a tornego copretation engaged in a frade or business within the U.S., deductions are allowed only to the extent that they are connected with income has its effectively connected with the conduct of a trade or business within the U.S., Charitable contributions, however, may be deducted whether or not they are so connected. section 882(c)(1) for allocation

not deduct prepaid interest allocable to grears subsequent to the current taxable year. A cash basis tarpayer, who in 1979 prepaid interest allocable to any period after 1979, can only deduct the amount allocable to 1979 please see Publication 545, income Tax Deduction for Interest 12. Compensation of officers.—Complete columns 1 through 6, Schedule E, for all officers Complete column 7, Schedule E, for your six highest paid

compensation, received 85 advances or reinhursements and (2) amounts paid by 1 or for the corporation for expenses in curred by or on behalf of an officer. Color unity does not have to be completed for any officer for whom the combined or amount is less than \$30,000. officers. To determine the highest paid officers, add all allowances, including expense account allowances, to each officer's compensation. Expense eccount allowance means (1) amounts, other than allowance means (1) amounts, other than

prior years.
The total a ceed 5% of computed wif

13. Staires and wages.—Enter on line 13. Staires and wages. Glother than salaries and wages (other than salaries and wages (other than salaries and wages of ducted elsewhere on your return, such as contributions to a Simplified Employee Penson Plan which is deducted on line. Enter on line 13(b) the sum of (1) the amount of WIN credit from Four 4874, line 11, and (2) the amount of Jobs scredit from Four 5054, line 91.

cidental repairs, such as labor and sup-pines, that of ont add to the value or appreciably prolong the life of the prop-ery. Include on this line the total amount of repairs as figured under the Class Life Asset Depreciation Range (CLADR) System. of in 14. Repairs.-Enter the cost 15. 8ad debts.—Bad debts treated in either of two ways—

attached to the return. reated in either of two ways—(1) as a deduction for debts that become worthliess in whole or in part, or (2) as a deliess in whole or in part, or (2) as a deliess in whole or in part, or (2) as a deliess in whole or in part, or (3) as a deliess in whole or in part, or (3) as a deliess in whole or in part, or (3) as deliess in whole or in part, or (3) as deliess in whole or in part, or (3) as delies in man or in part, or (3) as delies in man or in part, or (3) as delies in man or in part, or (3) as delies in part, or (4) as delies in part, or (4) as delies 2 тау

of each organization and the amount page (I a contribution is made in property other than money, describe the kind of property contributed and the method used in determining list fair market value. It a contribution carryover is included, show the carryover was determined. Att, assex believes paid or accounted during the taxable year.

Do not include Federal income tax, foreign or U.S. possession income tax if a foreign tax credit is claimed; or itswes not imposed upon the corporation.

See section 164(a) for apportionment of tax on real property between seller and its accounted to the section of the se

-Enter taxes paid or ac-

17, Taxes.

capital gain and (2) for certain contributions, 60.87%

Section 906(b)(1) provides that certain foreign taxes imposed on income from U.S. sources may not be teken as a

purchaser.

of the long term capital gain,

that would have resulted if the property were sold at its fair market value. (Sec-tion 170(e).) For spec al rules regarding certain the contribution of inventory, and other ordinary income property to certal organizations, see section 170(e)(3).

on indebtedness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from in-

18. Interest.--Do not include Interest

the interest is wholly exempt from in-come tax (Section 265.) See section 267 for limitation on de-

between related

on transactions

est

Generally, a cash basis taxpayer canductions for unpaid expenses and inter

including spouses, and dependents) to

employer which will per

ions to a qualified group legal services Other deductions. -- No deduction income employer contribu-

exclude from

56.

mit employees

Bargain sale to a charitable organiza-tion.—If a charitable contribution deduc-tion for property sold to a charitable or-ganzation is taken, the adjusted basis for determining gain from the sale is an for determining gain from the sale is an amount which is in the same ratio to the adjusted basis as the amount realized is to the fair market value of the property.

20. Amortization.—If a deduction for attach a sched amortization is claimed,

19. Contributions.—Enter contriber tons or gifts extually paid within the tax. able year to, or for the use of, charitable and governmental organizations described in section 170(c) and any unused contributions carried over from.

The total amount claimed may not ex1. eced 5% of traxble income (line 30)
1. eced 5% of traxble income (line 30)
1. eced 5% of traxble income (line 30)
1. ecomputed without regard to (1) by deduction for contributions. (2) the special
deductions in the 29(b), (3) deductions
ellowed under sections 249 and 250. (4)
1. any not coperating loss carryback to the
1. taxble year under section 172, and (5)
2. any capital loss carryback to the taxble
3. any capital loss carryback to the taxble
1. Charitable contributions in excess of
the 5% limitation may not be deducted
over 10 the naxable year but may be carried
over 10 the nax 5 taxble years.

See section 169 and related regula-tions for conditions under which the cost of certified pollution control facilities may

where on the return.

be amortized over 60 months.

A contribution carryover is not allowed. however, to the extent that it increases a net operating loss garryover. See section 170(d)(2)(8).

contributions are authorized by the board of orfectors during the taxable year. A declaration, signed by an officer, stating that the resolution authorizing the contributions was adopted by the board of directors during the taxable year, and a copy of the resolution, must both be Corporations on the accrual basis may elect to deduct contributions paid on or before the 15th day of the 3d month tollowing the close of the taxable year if the

Attach a schedule showing the name

Special rule for contributions of certain property.—In the case of a charitable contribution of property, the contribution must be reduced by the sum of:

(1) the ordinary income, short-term

9 ege

to taxable income and exempt income, a reasonable proportion of the Item, determined in the light of all the facts and circumstances in each case, shall be If an Item is indirectly attributable both ule showing: (1) a description of the exampendures being amontate; (2) date tacquired, completed, or expended; (3) amontate being amontized; (4) amontate zation period (number of months); (6) amontatization (or this year; and (7) the total amount of amortization less the amount claimed in Schedule A and else.

allocated to each.
Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each class. Show separately the amount allocated by apportionment.

corporations engaged in any activity as a rised or business of rocking his production of income. Such corporations may have to income. Such corporations may have to adust the amount on line SE See below. However, the "ar risk" rules do not apply to (1) holding real property other than winneral property and (2) equipment least ing under section 465((3)3(D)(ii)). These "at risk" rules apply to a closely held corporation which may or may not be a 28. Taxable income. — Effective for taxable years beginning after December 31, 1978, special "at risk" rules under section 465 generally apply to closely held personal holding company Sea section 188 for amortization of scena expendences and baruary 1, 1982, for child care facilities over a period of 60 months.

21. Depreciation—See instructions for form 45c2, Cepreciation—See Sections 613 and 6134 for percentage depiction rates applicable to natural deposits.
Attach Form T if a deduction is claimed

a personal holding company.—The manner of the company.—The manner to be educated on the 28 of form 1120F is to be educated on the 28 of form 1120F is to be educated for section 465 (10) losses a relimited to the aggregate amount with respect to which the closely held corporation is "a risk" for each separate activity at the close of the tax year.

Where the corporation is involved in more than one activity, and one or more of the activities incurs a loss for the year, the loss must be expended asparately. The corporation must shad be appropriated in the close of the tax year. A closely held corporation that is NOT plans.—The number of plans to be en-tered refers to all plans for which all as-sets have not been distributed. Also include any plans in which assets were distributed in the current year. The num-ber of plans must be inclusted whether or not a deduction is claimed.

Except for simplified employee person.

Ü

Pension, profit-sharing,

for depletion of timber.

"and gross the activreflecting the amount "at risk". income and deductions for t rty(ies) with the loss(es). bans, complete Form 5500 for each plan and file as a sebarate return. Complete Form 5500—for used for each plan there were fewer than 100 participants in the beginning of the plan year. See instructions for the above Forms for computation of the allowable deductions. File these forms on chefore the last day of the 7h month following the close of the file.

If a loss from an activity exceeds the mandar the corporation is at risk" for the activity at the end of the tax year, the amount their would once wise be entered on line 28 of form 11.20 fs to be modified for the excess. (Attach is to be modified for the excess. (Attach the excess of an asset in, or otherwise disposes of an asset in, or its interest in (either tital) or parnial) an activity to

Caution: ERISA imposes penalties for failure to furnish complete information and failure to file statements, returns

plan year.

and failure and reports.

the activity. If the corporation has a net loss, it may be limited because of the "at with the profit or loss from the activity to determine the net profit or loss from which the "at risk" rules apply, combine the gain or loss on the sale or disposition 25. Employee benefit programs.—
There the amount of your contributors it to employee benefit programs (e.g. in surance, health and welfare programs) that are not an incidental part of a pen of son, profit sharing, etc., plan included on line, 24. Also include contributions to we qualified group legal services plan. Section 120 imposes certain rules on an

Any loss from an activity not allowed for the tax year is treated as a deduction allocable to the activity in the next tax risk" rules

section 204(c)(2) and (3) of the Tax Reform Act of 1976 concerning special transitional rules relating to movies, video tapes, and leasing activities

is allowable for any amount allocable to a class of exempt income including income exempt by lax convention literal effectly attributable to widing exempt income must be allocated to such income and items directly attributable to vio come must be allocated to such income class of taxable income must be allocated to such its ability attributable to any violation and items directly attributable to any violation and items directly attributable to any violation and and items directly attributable to any violation and and and an accordance of the control of th

A closely held corporation that 15 a personal holding company.—For the amount to be entered on line 28 of Form

Specific Instructions for line 1 regarding Schedule PH (Form 1120) section 465 losses. see

29(a). Net operating loss deduction,—

The "net operating loss deduction" is the sum of the net operating loss carryovers and carrybacks to the taxable year. (Section 12(a)).

Generally, a net operating loss may be carried back to each of the 3 years preceding the year of such loss and carried over to each of the 7 years following the year of such loss and carried over to each of the 7 years following the year of such loss, or, an effection may be made whereby a net operating loss may be carried over to each of the 7 years following the year of such loss, or, an effection may be made whereby a net operating loss may be carried, the dection in redunding the returned. After applying the net owners to the properting loss of the properting loss of the formed to each of the remaining taxable years is the excest, if which it may be carried, the polition of the loss to be carried to each of the remaining taxable years is the excest, if any of the amount of the taxable not each of its sum of the taxable not each of its.

be carried. (Section 172(b)) in the state if there is a carryback of a net operating loss, an est capital loss, an unused more treef, an unused work incentive (WIN) credit, or unused jobs credit. It form 1139 within 12 months after the close of the taxable year for a "quick refund" of tax (Section 6411).

29(b). Special deductions.—See instructions for Schedule I.

## Schedule A—Cost of Goods Sold

can be valued at (a) cost. (b) cost on market value (whichever is town; or (c) any other method approved by the Commissioner of internal Revenue, where those methods conform with the provisions of the applicable regulations cited below. Valuation methods,—Your inventories on be valued at: (a) cost. (b) cost or

methods should request permission to change to a method permitted for Federal income tax purposes. For further information regarding the change, see Regula tion section 1 446–1(e)(3).

to normal market conditions where there is a current but on the date the mentory is suited When no regular open market exists or when quo regular open market exists or when quo market conditions, use fair market prices from the most reliable sales or purchase Check the method(s) used for valuing inventories in line 8(a). Under "lower of cost or market," market generally applies fransactions that occurred near the date the inventory is valued. For additional

when the merchandise is unsalable at Inventory may be valued below cost normal prices or unusable in the normal way because the goods are "subnormal" (that is because of damage, imperfec requirements, see Regulation 1471-4

tons, shop wear, etc.) within the meaning of Regulation section 1.471–2(c). Such goods may be valued at a current boas field section cost of disposition (but not less than scrap value) where the taxpayer can establish such a price. See Regulation section 1.471–2(c) for additional requirements. In line  $g(\mathfrak{b})$ , indicate whether you used a method of inventory valuation other than those described in line  $B(\mathfrak{a})$ , and attach a statement describing the

If this is the first year the "Last-in rist-tow," (I/D) inventory method provided in Section 472 was adopted and used, attach Form 970 or a statement with the information required by Form 970 to Form 13.05 and exiet the LIFO box in line 8(c). Enter the amount on percent (estimates may be used) of total closing inventories covered under Section 472 in line 8(c). method used.

Full absorption method of inventory costing—Tracysers engaged in manufacturing or production operations must use the full absorption method of linventory costing, if they are not using the full absorption method of inventory costing, they must change to this method under which both direct and certain indirect production costs are included for inventory value purposes. The change to full absorption may be made by filing form alsorption may be made by filing form 315. For further details, see Rev. Proc. 75–40, 1975–2 C.B. 571 and section 1,471–11 of the regulations.

Cost of operations (where inventionies are not an inconse-determining factor).—
If the amount entered on line 2 includes an amount applicable to cost of operations, attach a schedule showing (1) salaries and wages and (2) other costs.

For certain cooperatives, if per unit re-tain allocations are included on line 4. Schedule A. identify this cost and the total amount in the Schedule. "Other costs" to be attached to Form 1120F.

## Schedule I—Special Deductions

(Numbered to correspond with line numbers in Schedule I)

general no dividends received deduction will be allowed on any state of stock (a) that is disposed of before the corporation has held it 15 days or less, or (b) to the extent the corporation is under an pobligation to make corresponding payments with respect to substantially identical 1. Exclusion of certain dividends. -- In stock or other securities.

No dividends-received deduction is allowed under section 243 for a dividend from a DISC or former DISC (as defined in section 92(3)) to the action 10 per dividend dend is paid out of the corporation's actumulated DISC income, previously taxed income, or is a deemed distribution under section 995(b)(1).

2. Limitation on dividends-received deduction.—Into 2 may not secreed 85% of line 28, page 3. For this purposa, line 28, page 3. is to be computed without regard to any capital loss caryback to the taxable year under section 12/2(s)(1). In a year in which a net operating loss occurs, sections 12/2(s) and 246(b) provide that this 85% limitation does not apply even if the loss is created by the dividends received deduction.

able income computed without regard to this deduction. In a year in which a net operating loss occurs, section 172(d) services that the deduction shall be computed without regard to section 247(a)(1)(B). 3. Deduction for dividends paid on certain preferred stock of public utilities.—Section 247 allows public utilities a deduction of 30,435% of the lesser of (1) dividends paid on their proferred stock during the taxable year, or (2) tax.

## Schedule J-Tax Computation

1. Taxable income brackets and tax tasts.—The Revenue Act of 1978 estab-lished taxable income brackets and lower tax rates on corporations for taxable years beginning after Deenber 31, 1978. Each taxable income bracket is \$25,000 for income up to \$100,000.

The rates of tax are as follows:
17% on the first \$25,000,
20% on the next \$25,000,
30% of the next \$25,000,
60% of the next \$25,000,
fincome in excess of \$100,000 is in
taxed at a rate of 46%.

Members of a controlled group.— Members of a controlled group, as de-fined in section 1563, are entitled to only one \$25,000 amount in each taxable income bracket.

Equal apportionment plan.—If no apportionment plan.—If no apportionment plan is adopticed, the mean-bers of the controlled group must divide the \$55.000 amount in each taxable income bracket equality. For example, confroiled group, Re consists of exporation A and corporation B. They do not elect an unequal apportionment plan; then corporation A is entitled to \$12,500 in each taxable income bracket and corporation is entitled to \$12,500 in each taxable income bracket and corporation income bracket.

bers of a controlled group may elect an unequal apportromment per length and divide the \$55,000 amount in each taxable income bracker in any manner that they see fit. There is no need for consistency between taxable income brackets and any member of the controlled group may be entitled to all, some or none of the S25,000 amount in a taxable income bracket (as bong as the total amount for bracket or his come or none of the bracket (as bong as the total amount for a face or any access of the state of the controlled group does not access to the control of the controlled group does not access to the control of the controlled group does not access to the control of the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group does not access the controlled group Unequal apportionment plan.—Mamnot exceed \$25,000 in any bracket).

"A Toregia as treated to business with read of business within the U.S. is allowed a credit under section 901 for income, war profits, and excess profits tax paid (or deemed paid under section 902) or accrued during the taxable year to any foreign country or U.S. possession with respect to income effectively connected with the conduct of a trade or business within the U.S. in general, the per country intelligible of the property of the property of the property of the property of the property of the property of the property of the property of the property of the corporation may elect an 11% or 11.5% for regular investment credit property. The corporation may elect an 11% or 11.5% for regular investment credit property. The corporation may elect an 11% or 11.5% for regular investment of the 10%, of the engalist investment credit for lowest and 10%, of the corporation is also allowed a 10% energy credit is in oddition to the 10% energy credit is in oddition to the 10% energy credit is in oddition to the 10% energy credit is in early and sections also allowed and to property is also regular investment credit formed 50% form 3468 and schedules (form 3468) of figure these ferromagnetics of sections and 3468 and schedules (form 3468) of figure these

employee wages paid or incurred prior to abunuy 1, 1990. (See Form 4854.)

7. Dob credit.—The credit, if elected, is allowed only for hirring members of seven targeted groups during the tax year. Generally, the allowable credit is equal to 50% of qualified first-year wages paid or incurred. See Form 5884 for definitions, seecial rules, and limitations. Also see Publications of the publication 906, Targeted Jobs and WIN Credits.

Do not take an expense deduction for that portion of the wages or salaries paid or incurred which is equal to the amount

of the jobs credit (determined without regard to the limitation based on tax (section 53)). Members of a group of

trades or businesses under common con-trol, see section 280C.

Codes for Principal Business Activity
wereal, on the facts secure including signor from which the largest percentage of "total retended by the Order of certify," is direct "total recently" means goods recent time, it may a
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get the system of the more recent mines a through 10, bases of to page 3, under M,
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| 1 Interest:  (a) Wholly exempt obligations (ettach schedule) (b) U.S. obligations and U.S. internamentalized and the second of t |
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| the 100% deduction (section 243(a))  the 100% deduction (section 243(a)))  the 100 |
| ton 243(a)(3))  ton 243(a)(3))  ton 243(a)(3))  ton 243(a)(3))  ton 243(a)(3))  ton 243(a)(3))  ton 243(a)(3))  ton 243(a)(3)  |
| Section 1 Section 1 Section 2 Sectio |
| Americanton  The restriction of the prestriction 
| Internal Sevenu | Income Tax Return   | N Employer identification number                    |
|-----------------|---|---|
| ě               | Number and street   | 8 Date and place incorporated                       |
| City or         | town, State, and ZIP code   |   |
| € €             | (a) Taxable investment income (Schedule C)  | 1(a)<br>1(b)  |
| 9 9             | dain from operations (schedule L) (in a 1935, enter<br>The smaller of (a) or (b)  |   |
| S &             | 50% of any excess of 1(b) over 1(a)   | 3   |
| اد              | Lite insurance company taxable income (add lines 1(c), 2, and 3)  |   |
| ن ت             | Enter line 4 or \$25,000, whichever is less (members of a controlled group,   | see instructions) 5                                 |
| ನ ಪ             | Substract fille 3 from fille 4.   | <br>  |
| ភើ              | Subtract line 7 from line 6   | <u> </u>  |
| <u> </u>        | Enter line 8 or \$25,000, whichever is less (members of a controlled group, see instructions)   | instructions)9                                      |
| ñ               | Subtract line 3 from sine 6 Fine from the property of a controlled group,   | see instructions)                                   |
| (A)             |   |   |
| -               |   | 13  |
| ~ ~             | 20% of line 7.  | 15  |
| · +             | 40% of line 11.   | 16  |
| ₹ 4             | 46% of line 12.   | 17  |
| 1 =             | 19 Income tax—the lesser of line 18 (abov") or line 32 of Schedule D (Form 1120L)   |   |
| ŭ               | Less: (a) Foreign tar credit (attach Form 1118)   | 20(a)   |
|                 | (c) Work incentive (WiN) credit (attach form 4874)  | 20(c)   |
|                 | (d) Jobs credit (attach Form 5884)  | 20(d)   |
| ď (             | Add lines 20(a), (b), (c), and (d)  | 22  |
| ρũ              | Balance of tax (Subtract interzit interzity).<br>Foreign corporations—tax on income not connected with U.S. business (see Tax Computation Instructions)   |   |
| · F             | Tax from recomputing a prior year investment credit (attach Form 4255)  |   |
| F :             | ructions—   | attach computation)                                 |
| Σĕ              | Minimum fax on tax preference items (see instructions—account of Total tax (add lines 22 through 26)  |   |
| O               | s allowed as a credit   |   |
| = :             | (b) 1979 estimated tax payments   |   |
| ೭೭              |   | [28(d)  |
| . =             | (e) Tax deposited with Form 7005 (attach copy)  | 28(e)   |
| ε               |   | 28(0)   |
| 3 3             | (g) U.S. tax on special fuels, nonhighway gas and lubricating oil (attach rolm 4135). (h) 11 S. noome few hard or withheld of source.   |   |
| , F             | 29 TAX DUE (subtract line 28 from line 27). See instruction F for depositary method of payment.   | ethod of payment 29                                 |
| 0               | 30 OVERPAYMENT (subtract line 27 from line 28)  | Refunded 🔻 31                                       |
| Under p         | paralities of pripy I decine that I have examined this return, including accompanying technicise and statem<br>and compete Destartion of present (other than tasparer) is based on all information of which the preport | ents, and to the best of my in<br>has any knowledge |
| F.              | Signature of Officer  | Date Pille  |
| l House         | Preparer's<br>signature   | Checkit Preparer's social security no               |
| etaqi<br>Samti  | end date<br>Firm s name (or   | ployed  |
| 01              | yours if self employed)   |   |

|  | 2. Sec 810(c)(3) reserves troom aboreous our attitution of a concount of |
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| Native of returns   Native of received   Native o   | PARI IV   | AVERAGE IN                             | ERES! RA              | ASSOR  | PART IN-AVERAGE INTEREST RATE ASSUMED (SECTION 603(C)(Z)) |  |                                  |                                |
|--|---|--|-----------------------|--|---|--|----------------------------------|--------------------------------|
| The state of the control to the cont | 1 Nature of reserve<br>(116, annuity, etc.)                 | 2 Assumed morbidity or mortality lable | 3 Assumed<br>Interest | 4 Method of<br>computation<br>(fillinois<br>Standards, etc.) | Serve at beginning of taxable year                        | serve at end of<br>taxable year  | 7. Mean of<br>column 5<br>and 6" | 8 Column 3<br>imes<br>column 7 |
| The state of the s |   |  |                       |  |   |  |                                  | :                              |
| The state of interest account of some state of s | 2 8   |  | İ                     |  |   |  |                                  | 1                              |
| Action 805((16) reserves  Section 805((16) reser | 4   |  |                       |  |   |  |                                  |                                |
| Section 805(6(15) reserves Section 805(6(15) res | S Totals  |  |                       |  |   |  |                                  |                                |
| Section 805(d(1) reserves Section 805(d(1) r | See instructions for section 806(b                          | omputing life inst and section 818(c   | ) adjustments.        | **Adjusted   | under section 806(a)                                      | (attach schedule)  |                                  |                                |
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| Section 805(di)(5) reserves  Totals  PART VI—AQUISIDE LIFE INSURANCE RESERVES (Section 805(c)(1))  Mean of the reserves (Part VI line 5, column 7)  (b) 10 total (add fines 2(a) and (b))  (c) Total (add fines 2(a) and (b))  Adjusted the reserves (Part VI line 5, column 7)  (d) 10 total case the adjusted reserves are (Part I, line 2)  Adjusted the nature of interests assumed (Part VI, line 6)  (e) Subtract fines 2(a) and (b).  Adjusted the nature of interests are (Part I, line 2)  Adjusted the nature of interest are (Part I, line 2)  Adjusted the nature of interests are (Part I, line 2)  Adjusted the nature of interest are (Part I, line 2)  Adjusted the nature of interest are (Part I, line 5)  Adjusted the nature of interest are (Part I, line 5)  Adjusted the nature of interest are (Part I, line 6)  Adjusted the nature of interest are (Part I, line 6)  Adjusted the nature of interest are are (Part I, line 6)  Adjusted the nature of interest are are (Part I, line 6)  Adjusted the nature of interest are are (Part I, line 6)  Adjusted the nature of interest are are are are are are are are are are   |   |  |                       |  |   |  |                                  |                                |
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| (c) Total dead lines 2 (a) and (b).  (d) Dute the subadisted reserves rate (Part IV, line 6).  (e) Subtract line 2 (d) and (b).  (e) Subtract line 2 (d) from line 2 (c).  Adjusted the resultance reserves (line 1 multiplied by line 2 (e).  Adjusted the resultance of mitters and the resultance of mitters of mitters of mitters and mitters of  | 1 Mean of the reserves (Part IV                             | , line S, column                       | 7>                    |  |   |  | -                                |                                |
| (b) Total to Threst the average rate of interest assumed (Part IV, line 6).  (c) Total (add lines 2(a) and (b)).  (d) 10 times the adjusted reserves rate (Part I, line 2).  (e) Subtract line (30) from line (20).  (e) Subtract line (30) from line (20).  (f) Total interest part on detailed from line (20).  (g) Discourt on prepaid premiums  Interest on netablered to reserve (sine 1 multiplied by line 2(e)).  (a) Discourt on prepaid premiums  Interest on certain second second-grown reserves.  Company is that of control of the con | 3   |  |                       |  |   | 01   | %0                               |                                |
| (G) 10 turns the adjusted reserves are (Part I, fine 2).  (e) Subtract lines 2(a) and (U)) form line 2(b).  (b) Subtract lines 2(b) form line 2(b).  (c) Subtract lines 2(b) form line 2(b).  (d) Double and success are serves (line 1 multiplied by line 2(e)).  (e) Subtract line 2(b) form line 2(b).  (a) Double and success (line 1 multiplied by line 2(e)).  (b) Double and success (line 1 through 4).  (c) Double and success (line 1 through 4).  (d) Double and success (line 1 through 4).  (e) Double and success (line 1 through 4).  (f) Double and success (line 2 through 4).  (g) Double and success (line 2 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 2 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Double and success (line 3 through 4).  (h) Soly of line 5 (c), column 3.  (h) Total, but not to exceed 85% of taxable investment income (line 13) computed without regard to this addulines 4 through 7).  (e) Soly of line 5 (c), column 3.  (d) Total, but not to exceed 85% of taxable investment income (line 13) computed without regard to this addulines 4 through 7).  (e) Soly of line 5 (c), column 3.  (d) Total, but not to exceed 85% of taxable investment income (line 13) computed without regard to this addulines 4 through 7).  (d) Lines (line 4 through 7).   | (b) Plus 10 times the average                               | e rate of interes                      | st assumed            |  |   |  | 1                                |                                |
| Adjusted line 2(d) from 2(d) from 2(d) fr | (c) Total (add lines z(a) and (d) 10 times the adjusted res | erves rate (Part                       | 1. fine 2)            |  |   |  | :                                |                                |
| Adjusted the insurance reserves (the insulpiled by line 2(e)) Enter here and on Schedule B, Part I, line I  MAT VII—INTEREST PAID (Section 805(e))  Interest on indebtedness  Amounts in the nature of interest  Doscount on prepaid operations  Amounts in the nature of interest  Doscount on prepaid operations  Amounts in the nature of interest  Doscounts in the nature of interest  Doscounts in the nature of interest  Amounts in the nature of interest  Total interest paid (add lines 1 through 4) Enter here and on Schedule B, Part I, line 5  GENERALIC Company's share  Providends to most Schedule B, Part I, line 6 divided by Schedule A, line 10), but not to exceed 100%  (b) Dividends trom Schedule A, line 2(b)  (c) Dividends trom Schedule A, line 2(c)  (d) Dividends trom Schedule A, line 2(d)  (d) Dividends trom Schedule A, line 2(d)  (e) Dividends trom Schedule A, line 2(d)  (d) Dividends trom Schedule A, line 2(d)  (e) Dividends trom Schedule A, line 2(d)  (f) Dividends trom Schedule A, line 2(d)  (g) Dividends trom Schedule A, line 2(d)  (h) Dividends trom Schedule A, line 2(d)  (h) Dividends trom Schedule A, line 2(d)  (h) Dividends trom Schedule A, line 2(d)  (h) Dividends trom Schedule A, line 2(d)  (h) Dividends trom Schedule A, line 2(d)  (h) Dividends trom Schedule A, line 2(d)  (h) Dividends trom Schedule A, line 2(d)  (h) Dividends trom Schedule A, line 2(d)  (h) Dividends trowed dediction (definised groups—see instructions);  (e) B5% of line 5(d), column 3  (f) Total, but not to exceed 85% of taxable investment income (line 13) computed without regard to this definition (l) and 11)  Total (add lines 9, 10(d), and 11)  |   | ie 2(c)                                |                       |  |   |  |                                  |                                |
| Amounts in the halure of interest Amounts in the halure of interest Doscounts in the halure of interest Doscounts in the halure of interest Doscounts in the halure of interest Total interest paid (add lines 1 through 4) Enter here and on Schedule 8, Part I, line 5  GEGUIATE TOTAL INCOME (See instructions)  Total interest paid (add lines 1 through 4) Enter here and on Schedule 8, line 15), but not to exceed 100%  Policyboding is share (section 804) (Schedule 8, Part I, line 6 divided by Schedule A, line 20)  (a) Dividents storm Schedule A, line 2(b)  (b) Dividents from Schedule A, line 2(c)  (c) Dividents from Schedule A, line 2(d)  (d) Dividents from Schedule A, line 2(d)  (e) Dividents from Schedule A, line 2(d)  (f) Dividents from Schedule A, line 2(d)  (g) Dividents from S | Adjusted  | INTEREST PA                            | Line                  | e) Enter<br>805(e))  | and on  | 8, Part I.   | 1                                |                                |
| Amounts in the nature of interest Discounts in the nature of interest or preserves Discounts on prepaga depremiums Total interest paid (add times 1 through 4). Enter here and on Schedule 8. Part I, line 5  GIACULOCOT.  Total interest wholly tax exempt (Schedule B. Part I, line 6 divided by Schedule A. line 13). but not to exceed 100% Company's stare  Total interest wholly tax exempt (Schedule A. line 1(a)). column 4—see Instructions)  (b) Dividends from Schedule A. line 2(a)  (c) Dividends from Schedule A. line 2(b)  (d) Dividends trom Schedule A. line 2(c)  (e) Dividends trom Schedule A. line 2(d)  (f) Dividends trom Schedule A. line 1(g)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 2(d)  (g) Dividends trom Schedule A. line 3(d)  (g) Dividends trom Schedule A. line 3(d)  (g) Dividends trom Schedule A. line 4 column 3)  Totals (add lines 4 through 7).  (g) Schedule G. Schedule A. line 4 column 3  (g) Total but not to exceed 85% of taxable investment income (line 13) computed without regard to this Schedule A. line 10, and 11)  Total (d) Total but not to exceed 85% of taxable investment income (line 13) computed without regard to this Schedule A. line 10, and 11)   | 1 Interest on indebtedness                                  |  |                       |  |   |  | -                                |                                |
| Discourt on prepard premiums Interest on certain special confingency reserves  Glacular of a special confingency reserves  Glacular on certain special confingency reserves  Glacular on certain special confingency reserves  Glacular on certain special confingency reserves  Glacular on certain special confingency reserves  Caracterial and card direct lithough 4). Enter here and on Schedule 8, line 15, but not to exceed 100%, company's share (section 834) (Schedule 8, Part I, line 6 divided by Schedule A, line 2(a)  (a) Dividends thom Schedule A, line 2(b)  (b) Dividends trom Schedule A, line 2(c)  (c) Dividends trom Schedule A, line 2(d)  (d) Dividends trom Schedule A, line 2(d)  (e) Dividends trom Schedule A, line 2(d)  (e) Dividends trom Schedule A, line 2(d)  (f) Dividends trom Schedule D, form 1120U, line 11)  Otals (add nine 4 through 7).  (e) 85% of line 5(b), column 3  (f) Station of the Schedule A, line 13, checking A, or to exceed 85% of taxable investment income (line 13) computed without regard to this deduction (10% of line 13, checking A, or to exceed 85% of taxable investment income (line 13) computed without regard to this deduction.  (d) Total badd lines 9, 10(d), and 11)   | 2 Amounts in the nature of int                              | erest                                  |                       |  |   |  |                                  | :                              |
| Interest pad (add lines 1 through 4) Extremend on Schedule 8, Part I, line 5  Gredule Company is share (section 804) (Schedule B. Part I, line 6 divided by Schedule A, line 15), but not to exceed 100%  Company's share (section 804) (Schedule B. Part I, line 6 divided by Schedule A, line 15), but not to exceed 100%  Company's share (section 804) (Schedule A, line 2(a)  (b) Duvidends trom Schedule A, line 2(b)  (c) Duvidends trom Schedule A, line 2(d)  (d) Duvidends trom Schedule A, line 2(d)  (e) Duvidends trom Schedule A, line 2(d)  (d) Duvidends trom Schedule A, line 2(d)  (e) Duvidends trom Schedule A, line 2(d)  (f) Duvidends trom Schedule A, line 2(d)  (g) Duvidends trom Schedule D (form 1120L), line 11)  (h) Duvidends trom Schedule D (form 1120L), line 11)  (e) Box, of line S(sh. column 3)  (f) Statis of line S(sh. column 3)  (g) Statis of line S(sh. column 3)  (g) Total but not to exceed 85% of taxable investment income (line 13) computed without regard to this details and lines 4 (a) 1120L) and 11)  (d) Total but not to exceed 85% of line 112 Schedule A, not to exceed \$155,000, member of a controlled group, see instructions)  (d) Total (add lines 9, 10(d)) and 11)   |   | su                                     |                       | :  |   |  |                                  |                                |
| Company's share (section 804) (Schedule B. Part I, line 6 divided by Schedule A, line 15), but not to exceed 100% Company's share (section 804) (Schedule B. Part I, line 6 divided by Schedule A, line 15), but not to exceed 100% Company's share (section 804) (Schedule B. Part I, line 6 divided by Schedule A, line 2(a) 1 total (Schedule A, line 2(b) 1 total (Schedule A, line 2(c) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule A, line 2(d) 1 total (Schedule D, line 11) 1 total (Schedule D, line 11) 1 total (Schedule D, line 11) 1 total (Schedule D, line 11) 1 total (Schedule D, line 11) 1 total (Schedule D, line 11) 1 total (Schedule D, line 3(d) 1 total (Schedule A, line 3( |   | ithrough 4) En:                        | es ter ter and        | on Schedule  | ine .   |  | 1                                |                                |
| Company's stare  Company's stare  Total  1 Total | _   | NVESTMENT I                            |                       | See instruct   | tions)  |  |                                  |                                |
| Interest wholly tax exempt (Schedule A, line 1(a), column 4—see instructions).  (b) Duidends thom Schedule A, line 2(b).  (c) Duidends thom Schedule A, line 2(c).  (d) Duidends thom Schedule A, line 2(c).  (e) Duidends thom Schedule A, line 2(c).  (f) Duidends thom Schedule A, line 2(c).  (g) Duidends thom Schedule A, line 2(c).  (g) Duidends thom Schedule A, line 2(c).  (g) Duidends thom Schedule A, line 2(c).  (g) Duidends thom Schedule A, line 2(c).  (h) Duidends thom Schedule A, line 2(c).  (h) Schedule D (form 1120L), line 11)  Totals (add lines 4 through 7).  (h) Schedule A, line 3(c) Column 3).  (h) Schedule A, line 5(c) Column 3.  (h) Schedule A, line 5(c) Column 3.  (h) Schedule A, line 5(c) Column 3.  (d) Total, but not to exceed 85% of taxable investment income (line 13) computed without regard to this deduction (logs of line 15, Schedule A, not to exceed \$25,000, members of a controlled group, see instructions).  Total buthers deduction (logs of line 15, Schedule A, not to exceed \$25,000, members of a controlled group, see instructions).  | 1 Policyholder's share (section 804) (                      | Schedule B, Part I,                    | fine 6 divided        | by Schedule A.   | line 15), but not to ex                                   | ceed 100%  | -                                |                                |
| Interest wholly tax exempt (Schedule A, line 1(a), column 4—see Interest wholly tax exempt (Schedule A, line 1(a), column 4—see Interest wholly tax exempt (Schedule A, line 2(a)) (b) Duidends from Schedule A, line 2(d) (c) Duidends trom Schedule A, line 2(d) (d) Duidends trom Schedule A, line 2(d) (e) Duidends trom Schedule A, line 2(d) (e) Duidends trom Schedule A, line 2(d) (e) Duidends trom Schedule A, line 2(d) (e) Duidends trom Schedule A, line 1(d) Sabore) (e) Duidends trom Schedule A, line 1(d) Sea Sabore) (e) Duidends trom Schedule D (form 1120L), line 11)  Totals (add lines 4 through 7)  Totals (add line 4 through 7)  Totals (b) Sea Sea Sea Sea Sea Sea Sea Sea Sea Sea  |   |  |                       |  |   |  | !                                | Ō                              |
| Interest wholy tax exempt (screedure A, line 18), countin 4—see  (a) Dividends from Screedure A, line 2(a)  (b) Dividends from Screedure A, line 2(b)  (c) Dividends from Screedure A, line 2(c)  (d) Dividends from Screedure A, line 2(d)  (e) Dividends from Screedure A, line 2(d)  (d) Dividends from Screedure A, line 2(d)  (e) Dividends from Screedure A, line 2(d)  (e) Dividends from Screedure D (form 1120L), line 11)  Net capital span (Screedure D (form 1120L), line 11)  Net capital span (Screedure D (form 1120L), line 11)  Net capital span (Screedure D (form 120L), line 11)  Net capital span (Screedure D (form 120L), line 11)  Net capital span (Screedure D (form 120L), line 11)  Net capital span (Screedure D (form 120L), line 11)  Net capital span (Screedure D (form 120L), line 11)  Net capital span (Screedure D (form 120L), line 11)  (e) 55% of line 5(c), column 3  Net capital span (for screed 85% of line 11)  Net capital span (for screed 85% of line 11)  Net capital span (for screed 85% of line 11)  Net capital span (for screed 85% of line 11)  Net capital span (for screed 85% of line 11)  Net capital span (for screed 11)  Net capital span (for screed 11)  Net capital span (for screed 11)  Net capital span (for screed 11)  Net capital span (for screed 11)  Net capital span (for screed 11)  Net capital span (for screed 11)  Net capital span (for screed 11)  |   |  |                       | . ,  |   | 2. Exclusion-  | 1 "                              | ampany's sh                    |
| Instructions from Schedule A, line 2(a)  (b) Dividends from Schedule A, line 2(b)  (c) Dividends from Schedule A, line 2(c)  (d) Dividends from Schedule A, line 2(c)  (d) Dividends from Schedule A, line 2(c)  (e) Dividends from Schedule A, line 2(c)  (e) Dividends from Schedule A, line 2(c)  (e) Dividends from Schedule A, line 2(c)  (e) Dividends from Schedule A, line 13 less lines 4 and 5 above)  Net capital gain (Schedule D (Form 1120L), line 11)  Totals (add lines 4 through 7)  (e) Dividends received deduction (athliated groups—see instructions):  (f) 55% of line 5(b), column 3  (g) 5% of line 5(b), column 3  (g) 5% of line 5(c), column 3  (g) 10tal, but not to exceed 85% of taxable investment income (line 13) computed without regard to this deduction (10% of line 15, Schedule A not to exceed \$\$5000, members of a controlled group, see instructions).  Total (add tines 9, 10(d), and 11)   | 4 Interest wholly tax exempt                                | ď.                                     | 1(a).                 | 4  | e   |  | Ļ                                |                                |
| (b) Dividends from Schedule A, line 2(b) (c) Dividends from Schedule A, line 2(c) (d) Dividends from Schedule A, line 2(d) (d) Dividends from Schedule A, line 2(d) (e) Dividends from Schedule A, line 12(d) (e) Dividends with Schedule A, line 12(e) (e) Dividends are Schedule D (form 1120L), line 11) (e) Dividends are Schedule D (form 1120L), line 11) (e) Schedule D (form 1120L), line 11) (e) Schedule D (form 1120L), line 11) (e) Schedule Schedule D (form 1120L), line 11) (e) Schedule Schedule D (form 1120L), line 11) (e) Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule Schedule A (for Sche |   | . ď                                    |                       |  |   |  |                                  | :                              |
| (c) Dividends from Schedule A, line 2(c) (d) Dividends from Schedule A, line 2(c) (e) Dividends from Schedule A, line 2(c) (e) Dividends from Schedule A, line 12(c) (het captal igan (Schedule C) from 1120L), line 11) (het captal igan (Schedule C) from 1120L), line 11) (hotals (add ines 4 through 7) (hotals (add ines 4 through 7) (hotals (add ines 4 through 7) (hotals (add ines 6)(c) (hotal (add ines 6)(c) (hotalm 3) (hotalm 3) (hotal) |   | ď.                                     |                       |  |   |  | -                                |                                |
| (d) Underlast and sateback time (d) (e) Underlast and sateback time (d) Underlast and Schedule D, line (2) (e) Underlast and Schedule D, line (3) (e) Underlast and Schedule D (form 1120L), line 11)  Tetals (dadd ines 4 through 7)  REDUCTIONS  Interest wohild as exempt (line 4, column 3)  (a) 55% of line 5(a), column 3  (b) 55% of line 5(b), column 3  (c) 5513% of line 5(b), column 3  (d) Total, but not to exceed 55% of taxable investment income (line 13) computed deduction  Adduction  Total (add lines 9 10(d), and 11)  |   | A, line 2(c) .                         |                       |  |   | ;  | :                                |                                |
| Other ideas of innestinent yeld (Schedule A, line 15 less lines 4 and 5 above)  Net Capital gan (Schedule De (Form 1120L), Line 11)  Totals (add Innes 4 through 7)  REDUCTIONS  Interest wholigh as exempt (line 4, column 3)  Dividends received deduction (affiliated groups—see instructions):  (a) 55% of line 5(a), column 3  (b) 55 13% of line 5(b), column 3  (c) 104a, but not to exceed 85% of taxable investment income (line 13) computed deduction  deduction  Sam Laborats deduction (10% of line 15, Schedule A not to exceed \$25,000, members of a controlled ground (and lines 9 10(d)) and 11)   | (e) Dividends from Schedule                                 | A, line 2(e) .                         |                       |  |   |  |                                  |                                |
| Net captal gain (Schedule D (form 1120L), line 11)  Totals (add lines 4 though?)  Interest wholly tax exempt (line 4, column 3)  Dividends received deduction (affiliated groups—see instructions):  (b) 593% of line 5(a), column 3  (c) 85% of line 5(b), column 3  (d) Total, but not to exceed 85% of taxable investment income (line 13) computed deduction (10% of line 15, schedule A, not to exceed \$15,000, members of a controlled ground (add lines 9, 10(d), and 11)  |   | redule A, line 15 les                  | +                     | above)   |   |  |                                  |                                |
| Totals (add lines 4 through 7)  Interest wholly tax exempt (line 4, column 3)  Dividends received deduction (affiliated groups—see instructions):  (a) 58% of line 5(a), column 3  (b) 5913% of line 5(c), column 3  (c) 85% of line 5(c), column 3  (d) Total, but not to exceed 85% of taxable investment income (line 13) computed deduction (10% of line 15, schedule A, not to exceed \$25,000, members of a controlled ground (add tines 9, 10(d), and 11)   |   | form 1120L), tin                       | e 11) .               |  |   | 1  | 1                                |                                |
| Interest wholly tax exempt (line 4, column 3)  Boudends received deduction (affiliated groups—see instructions):  (a) 85% of hine S(a), column 3  (b) 9913" of hine 5(b), column 3  (c) 85% of hine 5(c), column 3  (d) Total, but not to exceed 85% of Taxable investment income (line 13) computed deduction (10% of line 15, Schedule A, not to exceed \$25,000, members of a controlled ground (add tines 9, 10(d), and 11)  | 8 Totals (add lines 4 through 7)<br>REDUCTIONS              |  |                       |  |   |  |                                  |                                |
| Dougleads received deduction (affiliated groups—see instructions): (a) 85% of hine 5(st), column 3 (b) 5913% of hine 5(c), column 3 (c) 85% of hine 5(c), column 3 (d) 10tal, but not to exceed 85% of taxable investment income (line 13) computed deduction (10% of line 15, Schedule A, not to exceed \$25,000, members of a controlled ground (add tines 9, 10(d), and 11)   |   | 4,                                     |                       |  |   |  | :                                |                                |
| (a) 85% of line \$(a), column 3 (c) 85% of line \$(b), column 3 (d) Total, but not to exceed 85% of taxable investment income (line 13) computed deduction.  The state of the state o       | 10 Dividends received deduction                             | (affiliated group:                     | See                   | 'uctions);   |   |  |                                  |                                |
| (b) 5913% of line 5(b), column 3<br>(c) 1043, but not to exceed 85% of taxable investment income (line 13) computed<br>deduction.<br>Small bursts deduction (10% of line 15, Sundule A, not to exceed \$25,000, members of a controlled ground (add lines 9, 10(d), and 11).   | (a) 85% of line 5(a), column                                |  |                       |  |   |  | -                                |                                |
| (c) 95% of line 9(c), column 3  Option, but not to exceed 85% of taxable investment income (line 13) computed deduction. Small business deduction (10% of line 15, Sahedivé A, not to exceed \$25,000, members of a controlled ground (add lines 9, 10(d), and 11).  | (b) 59 13% of line 5(b), coli                               |  |                       |  |   |  | -                                |                                |
| deduction .<br>Small business deduction (10% of line 15, Sahedivé A, not to exced \$75,000, members of a controlled grou<br>Total (add lines 9, 10(d), and 11).  | Total.  | . %                                    |                       | nt income (li  |   | without recard t   | o this                           |                                |
| Small busness deduction (10% of line 15, Schedule A, not to exceed \$25,000, membe<br>Total (add lines 9, 10(d), and 11)   | deduc   |  |                       |  |   |  |                                  |                                |
| Total (add lines 9, 10(d), and 11)   | 11 Small business deduction (10% of I                       | ine 15, Schedule A.                    | not to exceed         | \$25.000, тетре  | ers of a controlled grou                                  | up, see instructions) .  |                                  |                                |
| Const dead and and the Constitution of the con | Total (add lines  | d 11)                                  |                       |  |   | the state of the s | -                                |                                |

9 .30

| Section 1970   1970 | - 1 <u>-                                 </u>  | Pace 6                               | nt income (c)  |  | **************************************                                    |  |   | Frient of capacition 6 Amount of 7: Espense account Common 5 Friend Componition allowers   |
|--|--|--------------------------------------|--|--|---|--|---|--|
|  | Cation 809(1))  Section 809(1))  Section 809(1))  Section 809(1)  Section 809( | R'S SURPLUS ACCOUNT (Section 81S(c)) | the gazable yeer  the gain from operations over the texable investment in nonparticipating contracts (Schedule E, line 24( ident and health, and group life insurance (Schedule F, line 9 is serion 802(b)(3) (3(d)(1) and (4) (see Instructions) (3(d)(1) and (4) (see Instructions) (season of section 802(b)(3) | ection 815(d)(2) due to termination  exceed line 3), Enter here and on page 1, line 3.  breact line 5 from line 3).  F INVESTMENT EXPENSE DEDUCTION In Schedule H unless you claim a deduction for I | le year (Schedule 8, Part II, line 10, column 3) .<br>the assels (line 1) | red without regard to investment expenses percent of line 1  ne 3)  unit on Schedule B. Part II, line 2(3), column 3.  | IN OF OFFICERS (See instructions, page 7) | de desta de la companya de la compan |
|  | Ction 809(1))  8255  6 6 7 8 8 9 1   |                                      | 2 Add: (a) 50% of any excess of (page 1, into 2).  (b) The deduction for cert (c) The deduction for cert (c) The deduction for ser (into 24(b)).  3 Total (add lines 1 and 24(b)).  4 (a) Actual distributions only in (b) Ta increase on line 4(d) by (c) Subfractions under section 8 (d) Tax increase on line 4(c) by (d) Tax increases on line 4(d) by (d) Tax increases on line 4(c) by   |  | 1 Mean of the assets for the taxel<br>2 One-fourth of 1% of the mean of   | 3 Mortgage service fees (4 (a) (1) Investment yield comp (ii) Tituce and three fourth (iii) Line (i) less line (ii) (iv) One fourth of line (iii) (iv) Line (iv) less line (iv) (iv) Line (iv) less line (iv) (iv) Che greater of (a) (iv) Che greater of (a) (iv) (iv) (iv) (iv) (iv) (iv) (iv) (iv |   | ) Name of officer  |

|  |           |                   |  | General account   | Senarate account   |
|--|-----------|-------------------|--|---|--------------------|
| Assets   |           | (b)(4) (Sch       | section 805(b)(4) (Schedule B. Part II, line 10, column 2)   |   | Separate account   |
| Line   | 1 Section | 2 NAIC*<br>page 3 | Total Insurance Liabilities (Section 819(a))  3 Description of Item  | 4. General account  | 5 Separate account |
| -  | 801(c)(1) | Line 1            | Liabilities: Reserve for life policies and contracts Subtract Deficiency reserves.   |   | 3                  |
| 7  | 801(c)(2) | Line 2            | Reserve for accident and health policies<br>Subtract Reserves for rate credits   |   |                    |
| m  | 810(c)(3) | Line 3            | Supplementary contracts without life contingencies   |   |                    |
| 4  | 810(c)(3) | Line 41           | Policy and contract claims, life<br>Subtract Resisted life claims  |   |                    |
| 'n   | 810(c)(3) | Line 4.2          | Policy and contract claims, accident and health. ,   |   |                    |
| 9  | 810(c)(4) | Line 5            | Policyholders' dividend and coupon accumulations   |   | N.                 |
| ^  | 810(c)(5) | Line 9            | Premiums and annuity considerations received in advance<br>Subtract. Discount  |   | *                  |
| ω,   | 810(c)(5) | Line 10           | Liability for premium deposits and other funds   |   |                    |
|  |           |                   | Other:<br>Miscellaneous insurance liabilities, not included above, such  |   |                    |
| 60   | 810(c)(6) |                   | (a) Secret contingency reserves group life, health and   |   |                    |
| 9  | 810(c)(3) |                   | (b) Amounts held at interest under insurance, annuity or deposit administration contracts or pension trust side funds.     |   |                    |
| 11   | 810(c)(3) |                   | (c) Funds held to provide for future conversion of policies or contracts.  |   |                    |
| 12   | 810(c)(3) |                   | (d) Amounts held pending issue of contracts supplementary to insurance or annuity contracts.                               |   |                    |
| 13   | 801(c)(3) |                   | (e) Other insurance liabilities or adjustments: (i) Reserves for mortality fluctuations                                    |   |                    |
|  |           |                   | (ii) Liability for insurance or annuity benefits for employees and agents  |   |                    |
| 77   | 801(c)(3) |                   | (f) Other items (please describe).   |   |                    |
|  |           |                   |  |   | 1                  |
|  |           |                   |  |   |                    |
|  |           |                   |  | 0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0<br>0 |                    |
|  |           |                   |  |   |                    |
|  |           |                   |  | 2   |                    |
| 15   |           |                   | Totals,  |   |                    |
| 16 Total general account insurance liabilities, Enter total from line 15, column 4, here and in question H. See instructions . |           |                   | Total general account insurance liabilities. Enter total from line 15, column 4, here and in question H. See instructions. |   |                    |

| Additional Information Required                         |   |        |
|---|---|--------|
|   | Yes No  | Yes No |
| C Check if a—   | son other than a U.S. person?   |        |
| Type of company—  |   |        |
| Stock   |   |        |
| Principal business—                                     |   |        |
| Ufe insurance   |   |        |
|   | · ·   |        |
| Fraternal or assessment association                     | III Which filed ▶   |        |
|   | K Does a copy of the 1979 annual statement accom-   |        |
| the provisions of section 1561?                         | pany this return? If "No," see instructions and at tach an explanation why the statement is not at- |        |
| If answer was "Yes," check type of relationship:        | tached  | 1      |
| (1) referred substitution (2) Rother-sister             |   |        |
|   | (a) Entertainment facility (boat, resort, ranch.  |        |
| (See section 1563)                                      | etc),   |        |
| Enter the percentage that the total of your life insur- | (b) Living accommodation (except for employ-  |        |
| and unoud losses (whether or not ascertained) on        | (c) Funlayees attending conventions or meet   |        |
| noncancellable life, health or accident policies not    | ings outside the U.S. or its possessions  |        |
| included in life insurance reserves is to your total    | amilie  |        |
| reserves (sec. 801(c)). Attach schedule.                | e any of these  |        |
| F Do you have any variable annuty contracts out         | meetings outside the U.S or its posses  |        |
|   | (e) Employee or family vacations not reported   |        |
| ve any  | on Form W-2?  | _      |
| If "Yes," see instruction P                             | (2) Enter total amount claimed on Form 1120L for enterlainment, enterlainment, activities, gifts,   |        |
| H Amount of total insurance habilities (see Schedule    | travel, and conventions of the type for which substantiation is required under section 274(d).      |        |
| 1 (1) Did you at the end of the taxable year own, di-   | (See instruction W.) ▶  |        |
| rectly or indirectly, 50% or more of the voting         |   |        |
| stock of a domestic corporation (for rules of           | M Did you file all required Forms 1087, 1096, and 1099?   |        |
| attribution, see section 267(c))?                       | were you a U.S. shareholder of any controlled for   |        |
| (a) Name, address, and identifying number;              | If "Yes," attach Form 3646 for each such corpora-   |        |
| (b) Percentage owned, and                               | tion.  D Enter the number of defined benefit and defined con-                                       |        |
| (c) Taxable income or (loss) from line 28, page         |   | _      |
| 1, Form 1120 of such corporation for the                | struction I) ▶  |        |
| able year.  | D At any time during the fax year did you have an   |        |
| (2) Did any individual, partnership, corporation, es-   |   |        |
| tate, or trust at the end of the taxable year own,      | a bank account, securities account, or other finan-   |        |
| directly or indirectly, 50% or more of your vot-        | cial account in a foreign country (see instruction T)?  |        |
| ing stock (for rules of attribution, see section        |   |        |
| [f"Yes":  | trust which existed during the current tax year,  |        |
|   | If "Yes," you may be required to file Forms 3520,   |        |
| (a) Attach a schedule showing neme, address,            |   |        |
| and identifying number.                                 | R During the tax year was any part of your tax account-   | _      |
| (b) Enter percentage owned                              | Ing records maintained on a computerized system   | -      |

internal Revenue Service Department of the Westerny

### U.S. Life Insurance Company Income Tax 1979 Instructions Form 1120L

Revenus Code Infernal to the (References are

## General Instructions

Note: Lie insurance compones that fail to submit the annuel statement with their income tax returns may be subject to the definduency penalty. Please see instruction S.

A. Who must file form 1120L—Every foreign density if it was the composition carrying on an insure recompany and every foreign error because within the U.S. (I with respect to its U.S. business it would qualify as a fell missarines company) which is the musance company) within a musance and expertly of combined with health and eccledant insurance or noncarrelation contracts of behalfs and eccledant insurence reserves, and of which the life insurence reserves, and of which the life insurance reserves, and of which the life insurance reserves, and of which the life insurance reserves, combined must not escertained), or noncarrelation in life insurance reserves, combined more more than 180% of its followers, complete more more than 180%, of its claims experts adjusted in seth case for policy losins as a time on form 1120L.

For this purpose, the term "noncancelplate" includes guaranteed enterwable life,
haalth, and accident insurance which is and
cancellable by the company but under inwhich the company reserves the sight to
coldence with argonistics and coldence with argonistics and it is naurance
policy incolder. The terms "is naurance
to serves" and "itala lessavas" is not interestical and of function benefit insurance
A burist of function benefit with the manufacture of function to the performance
to a company organized cheetiff in the manufacture of function and and should file form in
87 or section 831 and should file form
87 or section 831 and should file form
87 or section 831 and should file form
87 or section 1100 U.S. Gor.
(1). Soc. 60 or 10

File Form 700S to request an additional extension after oblaining an automatic 3 month extension by filing form 7004.

Laponatory method of payment of tat.—The balance of tax due (inc 23) must be paid in full when the return is filed or in two nestalinents 20% by Merch 17, 1960, and 20% by June 16, 1980. if a receiver, trustee in bankmulcy, or this stages has possession of or holds the populo possession of or holds the populo possession of the property or business of a component of the possession of the possess

B. Period covered.—The return is to be lied of calonery vest 1979, (Section 843) in the for calonery vest 1979, (Section 843) in the for calonery vest 1970, (Section 843) in the lieu of the calonery vest 1970, (Section 843) in the calonery vest 1970, (Section 1970, vest 1970

Deposit corporation income tax payments and strandard to adjornants with a principal of the company of the comp

. V

|                 | Use the following internal<br>Revenue Service Center<br>eddress        | • |  |
|-----------------|--|---|--|
| Where to file.— | he corporation's<br>scipal business,<br>ze, et apancy la<br>lecated in | • |  |

| peincipal business,<br>office, or agency is<br>lecated in   | Use the following internal<br>Revenue Service Canter<br>address |
|---|---|
| <b>&gt;</b>   | •   |
| New fartay, New York City<br>and counties of Nassau,<br>Rockland, Suffolk, and<br>Aestschester  | Helteville, MY 00501  |
| New York (sil other<br>counties), Connecticut,<br>Maine Massehuette,<br>New Hamphire, Mode<br>telend, Vermoni                                   | Anderer, MA 05501   |
| Alebema, Florida, Georgia,<br>Mississippi, South Carolina   | Atlanta GA 31101  |
| Dichigan, Ohio  | Cincinnati, OH 45999  |
| Artenias, Kansas,<br>Losissans, New Weslos,<br>Oklahoma, Pazas  | Austin, FX 73301  |
| Maska, Arlena, Colorado<br>Idahe, Winnepele, Montana,<br>Rebraska, Rreeda, Rocih<br>Dasta, Oregon, South<br>Dasta, Ulah, Washington,<br>Wyoming | Ogdah, UT 84201   |
| Minota, law, Missouri,<br>Wiscensie   | Kansas City, MO 84999   |
| California, Hermil  | Frence, CA 93848  |
| Ibdians, Kentucky, North<br>Carolins, Tennesses,<br>Virginio, Med Virginis  | Memphis, 7N 37501   |
| Deferrant, District of<br>Calumbia, Maryland,<br>Pannylvania  | Philadelphie, PA 19255  |
|   |   |

| n. tions.          | The timeliness of deposits will be deter-<br>be mined by date received by the financial in-<br>stution or FRB. If a tax payment is made<br>by mail a denosit received after the dua- |                  |   | xt are not in Compliance with adopting equine ments will hevertheless be processed by the receiving FRB rather than returned to the taxpayer. Furthermore, such tax pay ments received by an FRB will be dated and ments are with the same pay. |                                 | Preinscribed FTD Forms 503 will be mailed to corporations on a cyclical basis depending on the texable year of the corporation. Corporation and madical such day. |                   | identification number, address, and the<br>of taxable year to which the deposits relate. | Estimated tex.—A corporation must | expect its estimated to credits) to be \$40 or m | Form 1120-W may be used as a work |
|--------------------|--|------------------|---|---|---------------------------------|---|-------------------|--|-----------------------------------|--|-----------------------------------|
| used to report in- | Income as a whole<br>tem) may not be<br>obtaining IR5 con-<br>ilication for Change   | dollar amounts.— | ng ony emount less<br>easing any amount | or cents to the next  | Revenue Sarvice Centure address | Holtrellie, NY 00501  | Andorer, MA 05501 | Atlanta GA 31101   | Cincinnati, ON 45999              | Austin, FX 73301                                 |                                   |

Form 1120–W may be used as a work sheet to combute estimated tar.

If there was an overpayment of eatherst star life from 4465 for a "quirk religion" of the everpayment is (1) at least 70% of enterstand income but liability AND a least 500. This application must be a thank which 2% months after the end of the taxable wholin 2% months after the end of the taxable was and before form 1120L is 93378 84201 37501

G. Signature.—The return must be signed and dested by the president, vice my chart of the state

the C

If your corporate officer filled in Ferm 11/20, the spanture of officer should remain blank. If someone properties that the supplemental properties the corporation, that cerson should not supplementally that the corporation, that cerson should not supplementally that the corporation, that cerson should not supplementally that the corporation such as tieff, secretary and the corporation such as tieff, secretary such set tieff, secretary corporations used to the corporation such as tieff, secretary and all inclusive). Feelin corporations carping on an invar-ter term with the infrared Revenue Service Con-ter, Paulesialpin, A. 13252.

The suppressions that returns of a Roup of composition because in several Service Contex regions may be filled with the Service Contex regions may be filled with the principal office of the managing cor-order in the design of the context of the prostrom that keeps all the books and rec-ords is located.

Form March euto-to file

or before?

10

E e ខន្ល E. When t 1120L must b 17, 1980.

File Form 7004 to request an matic 3 month extension of time to Form 11201.

Serially, enyone who is gaid to propare Generally, enyone who is gaid to proper error 1200 must sign the return and fill in the other blanks in the Paid Properers. When more than one person prepares sponsability for the oreaster with primary responsability for the oreast excuracy of the return must sign as the preparer

If the preparer is self employed (i.e., is and ambloyed by eny person or business shifty to prepare the return), he or she should check the "self-ambloyed" box.

If you have questions about whether a praparer is required to sign form 1120L, please contect an IRS office.

The person required to sign the return as preparer MUST complied the return payables information and.

6 3gn It, by hand, in the space provided for the properar's Signituse (signed the properary Signituse (signed of the space) and space and second bush.

5 ar setur properar should be familiar with their responsibilities. Publication for the space of the space of the space of the space of the space of the space of the space of the strategies and predicted for which he or size may be liable. The publication is contained to the space of the space

H. Information raturns and forms that may be required.—

1. Forms W-2 and W-3.—Employee's wage and bax statement; and transmittal of income and bax statements.

3. Forms 1087–01V, INT, MED, MISC, and DID—Norminess information returns for reporting dividends, interest, medical income, and neath care payments inscellanceus income, and original issue discount that ware needled as a nominee on behalf of another person. t for recipi-ratired pay, returament 2. Form W-2P.—Statement ents of annuties, pensions or rand periodic beyments from plans.

4. Form 1096.—Annuel summary end transmittal of U.S. Information returns.
5. Form 5492.—Corporate report of non-taxable dividends.

e. Forms 966 and 10991.—Information returns regarding dissolution on fluids-fluids. And distributions in fluids-fluids.

A. Form 1999-80. Dry INT MED.

MEC. NEC. 9109-9180. Dry INT MED.

A. Form 1999-80. Dry INT MED.

Information of the fluid of the fl

I. Panalon, profit sharing, etc., plans,— The number of olisas to be entreed refers to all plans for which ell assets have not been distributed. Also include any plans in which assets were distributed in the current year. The number of plans must claimed.

Except for simplified employee behalon man at complete Form \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$500-£0 in less of Ferm \$600-£0 in less of

J. Stack ownership in foreign corpora-tions—See action 551(5) and attach the required statement if their was an owner-ship of 5% or more in value of the out-standing stack of a foreign personal hald-ing company.

K. Annual statement.—A copy of the ennual statement for list insurance compaens actorise by the National Association
of 1979, as falled emmanders for the number of 1979, as falled emmanders for Columbament of the State at Datard of Columbament of the State at Datard of Schedule
Ing the tasable income raported on the retime, together with copies of Schedule A
(reel state) and Schedule D (bond and
section 1 5002–2(c) of the regulations).
Similar copies for the 4 perceding years
must also be furnished if not stressly filed
insurance company carrying on a life insurance business within the U.S., this so
copies submitted must relate to the U.S.
If you use mindutes steaments, they
may be filed instead of larger statements.
If you use mindutes attentive the
ended on forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended of forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or forms or chedules, attech nepsended or chedules, attech nepsended or chedules, attech nepsended or chedules, attech nepsended or chedules attech neps

M. Consolidated returns.—Subject to the provisions of sections 1801 through its 1504, section 1852, and the regulations in the requisions the requisions of corporations of corporations of the following the resulting as a life finance or company, may make a consolidated in company, may make a consolidated in come tax return instead of separate runns. Fine parant concoration of separate runns in parant concoration in the first year a consolidated return. For the first year a consolidated return. For the first year a consolidated return. If fined, each subjudiery parantal actions in the first year a consolidated return. If fined, each subjudiery parantal actions in the first form 1122.

A taxpayer who controls a foreign cor-poration or who is e 10% or more shere-holder of a controlled foreign corporation, may be required to file forms 2952 and 3646.

N. Percentage computations.—In computing serving retes, essumed retes, end policytolders' end company's share of investment yield, the computation should be carried out to a sufficient number of deci-

sure substantial a a any significant i liability.

On Total insurance flabilities.—Demastic company.—The stem "rotal insurance libulities" means the sum of the stotel rose of the store o

P. Seprented seed accounts.—All committee with seed regregated asset accounts minimis with sear gergegated asset accounts and regressible for the regular accounts, section 1816(a)(2) for seath section 1801—8(h) of the regulations. See section 1.801—8(h) of the regulations. See section 1.801—8(h) of the regulations of the regulation of the regulation of the regulation of the regulation of the regulation of the regulation of the regulation of the regulation of the regulation of the regulation of the regulation of the regulation of the regulation of the regulations.

R. U.S. person.—The term "U.S. person. —The term "U.S. person. mean of resident of the United States, (2) a dongstatic part enthin; (3) a dongstatic part enthin; (3) a dongstatic chandle, or (4) early state or trust (other than is fereign than the for than within the meaning of section 773((e)(3)).

Owner's country, for individuals, is their Country of residence. For all others, it is the country where incorporated, organized, crested, or administered.

8. Penaltes—
Avoid penalties and interest by correctly filing and nowing the tax when due.

1. A componentant that take the first sax return by the prescribed due date including any astanctors of three for filing may be subject to a penalty of 5%, for each month the raturn is not filled. The penalty is imposed the net amount due—action 6651(a) (1).

Since section 1.6012–2(c) of the regu-lations requires that the annual statement be filed as part of the return, a penalty may be filed as part of the return, a penalty may be filed as part of the return. 2. A composition that falls to buy the tax when die may be subject to a ceralty of 5% e month or heaton of a month, us to 5% e month or heaton of a month, us to 5% e month or heaton of a month, us to 12%, to a section of a month, us to the a section of 2%, to well month the maximum of 2%, to well as month, the the area pand. The peralty is reposed on the later pand. The peralty is reposed on the tax and not to wellfull, neglect, as sonable cause and not to wellfull, neglect, as sonable cause and not to wellfull, neglect, as sonable the peralty is required to a section of as a state pursuant to excellence of a signal tax at a

3. A corporation that fails to pay the proper estimated his water due may be unject or an anderpayment bready to the previod of underpayment (section 6651) at a rate pursuant to section 6651.

If entimed has was underpayd, after from 2220 to show how you figured the president was underpaid, after premistry or which exceptions you meet.

box if either

on the following the year you had an it has a forest han the Country Exception Check No if after of the following apply to you:

The country account in a foreign of the following apply to you:

The country account to the accounts was \$1,000 or less during the whole year.

The accounts were set as the country the had a had a had a had a had a had a had a had a had a lightly one with a U.S. military had a country and a country in a country in the had a lightly one with a lightly the had a lightl Question P Check the Yes (1) or (2) below applies to you

of the 50% c You own more than in any corporation that foreign bank accounts. (2) stock i

There should be considered by the secondistriction of the country

ansferor to, a for-during the tax Question O' Check the Ye were e grantor of, or a transfield in trust that existed duilyear

Employer identification number—the employer identification number assigned to the corporation. Enter (EIN)

Corporations that do not have an EIN should spally for one of Form SS-4, available from any IRS of Social Security Administration filled. Send form SS-4 to the same internal Revenue Service Center to such from ITS ILS as sent Write "applied to" in the spale provided for EIN, and it is former and the same provided for EIN, and it is not seen to by the time Form ITSOL is confided.

V Travel and entertainment expenses (exchine 2000). Problem 2000, pages to be utilise page the total amount expended during this year to entertainment intertainment faulted. gifts, trovel, and conventions for which section 724(d)

Expenditures paid or uncurred in years print of deather and the deather and the deather and the deather and the deather and the deather and the deather and the deather and the deather and the deather and the deather and the deather and the deather and or intervent in tax year beginning in the toy. Mere thank the seal of the deather and the toy and the toy and the toy of the toy of the toy of the deather and the deather and though all or a portion of such evended the test as the medided in the deather and though all of a bortion of such evendeditures are included in editing inventory, asset accounts, etc. Do not include a monitor of such expenditures are included in editing inventory, asset accounts, etc.

See regulations section 1.274–5 for defi-nitions and rules governing the types of ex-penses for which substantiation is required and therefore reportable in item L(2).

Note: Generally, for taxable years ending after December 31, 1978, no deduction is allowed for any expense paid of incurred with respect to a facility which is used in

y which is of a to constitute to constitute to constitute connection with an activity type generally considered entertannant, amusement, See section 274(e).

### Instructions Specific

numbers ŝ (Numbered to correspond with the return.)

### Yield SCHEDULE A -- investment

The term "Investment yield" means strong lower investment income, as defined in section 804(b), iess the deductions eliminated in the items of income end allowable deductions are the represent of the other terms of the come and allowable deductions are the response of including the entire amount of these items is to provide the basis for the sectuation of the policymotiens have on the investment yield from the life in norther response.

1. Interest.—Enter interest from all sources during the basable year. The gross mount of interest report by the gross amount of interest report by the amount of the gross properties of the properties of the properties of the properties of the transles year on bonds, notes, determined in accordance with: (1) the method regularly employed, the sounds to the designes of the properties of th

### 2. Dividends.—

(a) Enter dividends received from do-metic corporations subject to income tax and white are subject to the 65% deduc-tion under section 243(4)(165% deduc-So-called dividends or earnings re-really interest and should not be treated as dividends.

For dividends, received from a regulated investment company, sea section 854 for the amount subject to the 85% deduction.

Sub-the divi-

(b) Enter dividends received on the ferred stock of a public utility that is silect to income tax and is allowed deduction provided in section 247 for dands paid.

(c) Enter dividends received from for-eign corporations and which quality for the 85% deduction provided in saction 245(a). Enter

Also include in line 2(c) dividends re-ceived from windipsowed foreign subsidi-enter that are eligible for the 100% deduc-non provided in section 4200,0,1 in general, this deduction applies to dividends paid to post on the sea based as the control of corporation for a based by year during which (a) all of its outstanding stock is owned (directly or indirectly) by the domestre con-clusions recovering such dividends end (2) all of its greas recome the man account of a factoriety controlled than account of a trade of business within the U.S.

If dividends received from wholly-owned foreign subsidientes are included in line 2(c), attach e schedule showing the amount of these dividends included.

(d) Enter dividends entitled to the 100% dividends-received deduction under section £43(e)(3) and which are subject to the elective provisions of section £43(b).

showing rately:

(1) Foreign dividends not reportable line 2(c). (Exclude distributions of outrits constructively taxed in the curityear or in prior years under subpart F.) emo rent

(2) Income constructively received from controlled fore an corporations under subpart F. (This amount should equal the total of amounts reported in Schadule A, of Form(s) 3646.)

for the of dividends sections 902 a (3) "Gross-up" deemed peid under

(4) Dividende (other than capital gain dividends and exempt interest dividendis for regulated investment commission with the son that object to the SS, deduction/dended that that a son dividends resewed from a real state movestment tous which to the dividends are paid, the frost is which the dividends are paid, qualifies under sections 856-850; dividends not son the dividends are paid, qualifies under sections 856-850; dividends not set of the control of the seable of the dividends are ceived deduction because of the indufficence of the production because of the indufficence of the contraction of the control of th

Deduct and de-3. Gross rents.—Enter the gross a received for the rent of property, expenses such as repairs, taxes, a preciation in the proper lines for tions.

4. Gross royalties.—Enter the gross emount of royalties. If a deduction is claimed for depletion, report it on line 12.

5. Lesses, terminations, etc.—Enter the gross amount of income from the attention on to make any ease, may lesse, may lesse, margage, or deter instrument or agreement from which the life insurance from any darives interest, rents, or roysters.

I gain.—Enter the net short-anet long-term Schedule 0 6. Net short-term capital got the amount (if any) by which the term capital gain exceeds the ne capital loss. See separete S (form 1120L).

7. Cross Income from trade or business of other the litturance business.—Effect the gross income from any trade or business conflored run instrumed solveness carried on by the life insurance company, so by economic to the life insurance company as member. Include section 1245 and section 1250 etc., gains from Form 4797 with respectionly to investment assets.

9. Investment asparase—Enter everages which are properly charges if you allocate generate and expenses. The control describes of investment expenses, the rotal deduction cannot exceed into 5. Schedule H. Attach a schedule showing the ansure and amount of liers included and group the minor terms into one amount.

10. Real estate expenses.—Enter the amount of transcription and necessary building expenses, such as me in insurance, heat, light, labor, and the cost of incidental reasure which notifier the really add to the value of the property on appreciably protong its life, but keep it in an ordinary efficient operating condition.

estellusivaly on or with respect to the real estate commet by the company, Do not institute any amount poid for new buildings of for permanent improvements or better.

Of the permanent improvements or better. The property or any amount expended on fore property before such property is the following the property or any amount expended on fore-bidd for rental burposes. These lakes and other appress should be Itemized in an attached schedule.

### Instructions 11. Depreciation.—See orm 4562.

Į

Lumitation on deductions relating to real estate course.

The state of the course of the course included on least bload I he detected estate cowined and rectupand for insurance pury insurance pury is limited to an amount which bears put of some rest of those deductions (computed without regard to the second serviced without regard to the second serviced without regard to the second service of section 804(4)(3) as the rental rivalue of the stace in section 804(4)(3) as the rental rivalue of the stace of section 804(4)(3).

12. Deptetion.—Sae section 613 and 613A for percentage depletion rates applicable to natural deposits.

Attach Form T if a deduction is claimed for deptetion of tumber.

Part

13. Taske or business deductions.—Enthe total deductions stubblishe to any
tred or business (other than an insurance
title insurance company's gloss investment
interiors under section (80(b)(3). Do not
trucine or exchanges of property
trucine of the exchanges of property
used intrastrator exchanges or property
used marketine 123((b)) to conserve the
pulsory or involutity's converse in the compulsory used in the trade or business

losses uctions not al-The deduction for net operating I (section 172) and the special deduit (sections 241 through 250) are nlowed.

### œ, SCHEDULE

The purpose of this schedule is to defer-mine a retarking in section of a district or a country than of a district of the manner reserve (Part VI). See General Instruction N. Ex-ticula persion plan reserves from this in-surance reserves for the purpose of deter-ming the transver's assumed rate under this part See Part V. Part IV—Avarega In (Section 805(c)(2)) Part I—Policy and Other Contract
Lebitity Requirements (Section 805(s))
Purpose—The next stee stee determining investment yield (Schedule A) is 10 determine the policy and other contract ilsbility requirements. This computation furbility requirements. This computation furbility requirements. This computation furbility requirements. This computation furbility requirements, This computation furbility requirements and state of investment yield as the denominator, to dement yield which is not included in comunit gradio minestiment findome (Schedule C).

Columns 5 and 6—Adjustment under section Bolto.—If the basis for determining the annound of any idem referred to ency set of section Bolto (life insulance reserves, etc.) as of the close of the trable year distribution of the close of the trable year is of the beginning of the class for such sections of the trable year of the trable year. Then the amount of the telm as of the close of the trable year mount computed on the dealbush as of the reading year most be the amount computed on the beginning the east and as a factor of the dealbush as a factor of the dealbush as a factor of the dealbush as a factor of the dealbush as a factor of the amount combined on the beginning the east business of the mount combined on the met basis. Definition.—The term "policy and other controlling and activities and activities and activities and activities are activities and activities and activities and activities and activities and activities and activities and activities are activities and activities and activities and activities and activities are activities and activities and activities are activities and activities and activities and activities are activities and activities and activities and activities and activities are activities and activities and activities are activities and activities and activities are activities and activities and activities are activities and activities and activities are activities and activities and activities are activities and activities and activities are activities and activities and activities are activities and activities and activities are activities and activities are activities and activities and activities are activities and activities and activities are activities and activities are activities and activities and activities are activities and activities and activities are activities and activities activities activities are activities activities and activities are activities and activiti

## Part If-Assets (Section 805(b)(4))

Purpose,—This computation is necessary in order to determine the earnings rates in Part III,

for "assets" s of the c assets) Definition.—The term purpose means all assets (including nonadmitted

Adjustment under section 818(c).—This justment is required where the company tually computes its life insurance re-

adjustme actually

serves on nary term to to a net le putation of cludes all moneys but does not include real and personal property (other than money) used by the campany in carrying on an insurance trade or business.

in one of the recognized prelimi-in basis but elects to convert them level premium basis in the com-of the reserves for tax purposas.

Method 1. Exact revaluation: Under this method, the company must compute the reserves for all contracts (with respect to minimary term basis) on a net to ever premium basis using the easier more than the model of the premium basis using the easier motality as sumptions and interest rates for both the premium basis. Method 2. Approximate reveluation; Under the retired and refer the recommendation of the recommendation of the recommendation of the reserves are presented and reserves and reserves and reserves. The reserves are reserved, the reserves and or navance in force (other than term in-surence), less 2.1% of treserves under such contracts, and (5.1% per \$1,000 of which at the time of Issuaries cover a per reserves under contracts. Valuation.—The amount attributable to the property and to stocks: is ther fair amaket, value. The amount attributable to diver assets is the dicitated basis of such assets for purposas of determining gain on also not hope of gloss plant. This adjusted basis is determined under section 1011. Section 806(a) ediustment—II, during the transfer supervit, thesi is a change in the crasses) servings in the crasses) aftributely on the transfer of crasses) aftributely in the transfer of

A life insurance company may elect, un-des sections (3610), line approximate avail-serves, collect than concarcillable accident serves, collect than concarcillable accident and health reserves, and use the aset re-valuation method for all its noncarcillable accident and health reserves, (Revenue Ruling 60-61, 1960-L C 8, 266). The tarm "current eamings rate" means the percentage determined by dividing the investment yield for the taxable year (Schadule A), by the mean of the assets at the beginning and end of the taxable year (Part Il—Assets). III-Earnings Retes (Section 805(b))

Column 7—Adjustment under section 805(s)—It drungs the stable year, there is a change in the insurance reserves at thursteen the servers as the stable to the stander between the compression of the stable section 100 sectio The term "average earnings rate" means in the sum of the cutrent earnings state for the standble year and the earnings rate for the standble year and the earnings rate for the standble year the standble year standble year, but and the standble year, the company was an insurence company! (but not a life in surence company) in any of the 4 years as preceding the standble year, the computer with the sum of more of the standble year. The average earnings rate of more of such years, and the standble year, the company was a life insurance company four on the earlier or one of such years. For one of such years of more of such years, or one of such years, or more of such years, or more of such years, but years to years. The average adding the percentages enfered and divide my this sum by the number of applicable systems.

## Reserves Part V-Pension 805(d))

adjusted under as described in RIB(c) a These reserves in sections 806 and 8 Part IV above.

Assumed

Rate Interest

## Reserves Part VI—Adjusted Liv (Section 805(c)(1))

This term constitutes the mean of the it le issuance reserves so defined in section 801(b)), computed under Part IV (excluding, bension, plan reserves taken into account under Part IV, adjusted as set forth in Part IV, Schedule 81.

1.—Enter all interest for the tarable year on indebtedness, except on indebtedness incurred or continued to purchase or carry obligations the interest on which is wholly exempt from tax. Part VII-Interest Paid

t guaranteed, for t guaranteed, for urance or annuit tracts supplement 2.—Enter all amounts in interest, whether or not githe taxable year on insura contracts (including contra

not involve, at the health, or accident thereto) which do i of eccrual, life, he ingencies.

3.—Enter all amounts accrued for the tranship year for discounts in the nature of a tranship year for discounts in the nature of a metast, whether or not guaranteed, on premiums or other consideration paid in advance on insurance or enablity contracts.

4. Enter all interest for the tasable year promoted in the consideration of the cash of a conferment in formation of the product of the cestablished and manitained or the product vision of insurance and or the production of the product premium stabilization, or for a combination particular.

### C.—Taxable SCHEDULE C.—Tax Investment Income

General —The policyholders' share of each item of investment yield (including that seempl interest, and dividents are cannot be included in lastrance company in earnot be included in taxable investinent ig.

1.—Enter the percentage that represins the policyholdar share of sech riem
of investment yleid. This percentage is determined by dividing the policy and other
context hability requirements (Schedule
accept that the emount of the policy and
except that it he emount of the policy and
cases the investment yald, the policy and
cases the investment yald, the policy and
cases the investment yald, the policy and
General institution is

2—Ender the percentage that represents the life insurance compact, shares of any man in life insurance compact, shares of any man of the exercitage on fins percentage and the accretage on fins 1.

A——Ender on the 4. colonn 1, the 1 mount of disters which is wholly seemit formulated on the 4. colonn 1, the 1 mount of disters which is wholly seemit for the mount of disters wholly seemit the 1 mount of disters wholly seemit the 1 mount of disters of the mount of seemit of the

9. Intarest wholly tax-exempt.—Enter the amount from line 4, column 3. This amount is the company's share of wholly are exempt interest wholly holders' share of such inferest (from line column 2), is not included in leasible investment income

10. Dividends received deduction—(a) Suddends reserved from domestic compositions. See Journal 30 of the company's sharin from 50% column 30 of the company's sharin from 50% column 30 of the company's sharin from 50% column 30 of the amount receiver a doubter of the officence of the officence show for the officence show for the officence of the

(b) Dividends received on certain preened 4000 of Doulic uniting.—Gire to
39.13% Of the company's share (inte 50b).
39.13% Of the company's share (inte 50b).
39.13% Of the company of t

10. Small business deduction—Enter 10% in the recent \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 Members \$10.00 members \$10.00 Members \$10.00 members \$10.00 Members \$10.00 members \$10.00 Member

### and E.—Gain

### General.—The share of each item of in seaftnent yield (including tax exempt in-terest and dividends received) of any life insurance company set saide for policy holders cannot be included in gain and loss from operations. Operations SCHEDULE I

1.—Enter the percentage which represets the situe of any time of investment
wild which is set each for policyloders.
Well which is set each for policyloders.
In the percentage is effective that the smouth of the required interest is increased in the smooth of the required interest is increased in the more time of the required interest is increased any time seated for policyloders must obbook. See General instruction in any increased in the state of any time of investment yeld. This per
contage is equal to the difference between the only time of investment of investment yeld. This per
contage is equal to the difference between the only time of investment of investment yeld. This per
contage is equal to the difference between the only time of the percentage on time 1. The
smooth of the percentage on time 1. The
smooth of the percentage of the open of the
time and the percentage of the open of the
time and the percentage of the open of the
set subrequired by a purchaser
at a bince onty each of the measure of the
measure of its economy the on the
measure of the section 103 Multiply the

emount on each line in column 1 by the precraiged from lie 1 and enfert the product of each line in column 2. The amounts entered in column 2 represent the policy in olders where of these fears which are not included in gian and loss from operations. Enter in column 3 the difference obtained. The emounts entered in column 1 the emounts entered in column 3 represent the column 3 from column 1 the emounts entered in column 3 represent the column 3 from column 1 when the column 3 from column 1 me emounts entered in column 3 represent the column 3 represent the column 3 represent the column 3 represents

9.—Enter the gross amount of premimers and other consideration (including at ment, and other consideration from assuminated and an administration of the control of the con

11. Other amounts.—Enter the total amount of cheer income not included in computing investinent yield and not other was encluded below to the stand that such there are includible in gross income However, exclude all gains from the sale or exchange of capital ossets and gains consider as a gains from the sale or exchange of a capital asset.

13. Death benefits, etc.—Enter the amount of all claims and benefits accound (including matured endowments, and amounts allowed on surrenders) and losses incurred (whether or not assessmently) and my this year on insurance, amounty, and my this year on insurance, amounty, and my this year or insurance, amounty, and the thing the year of the lossessment of the lossessment of the forest ordered but not claim of the when the amount of the lossess resolved but when the amount of the lossessment of the lossessment of the lossessment of the lossessment of the lossessment of the lossessment of the lossessment of the lossessment of the lossessment of the lossessment of the lossessment of the year.

14 Increase in reserves.—Enter the exsay of the turn of the interns described in
section 810(c) as of the does of the fassite of investment yield not included in
21) over the sum of such items as of the
21) over the sum of such items as of the
genomic of the tasable year. There also
one tamfo of any nat increase in reserves
810(d).

-

15 Assumption by another person of inhibities, under insurance, etc., contracts—Enter the amount of the consideration (other hard consideration charges the another person of habilities under insurance and annually contracts (including contacts supplementally thereto).

16. Heterst wholly take eventh—Enter the amount from line 4, column 3. This amount is the company's share of wholly holders' share of such interest whole, the the policy holders' share of such interest (from line country). In our included in gain and loss from interest of such columns and loss from moreations.—Enter the expenses—Enter the expenses over so the columns into the columns and the columns that year of the columns that year of the columns into the deductions and any hydrory 14 Schedule A), and the amount shows the such that deductions allow the columns in common Schedule A, line 8, Ask fact is schedule showing computations.

18. Small business deduction—Enter in the control of the control o

Special rule for contributions of c n property.—If a chantable contribute property is made, the contribution mi reduced by the sum of.

(1) the ordinary income, short term captal stand of the ordinary income, short term captal stand of the long-term of the long-term of the long-term captal stand of the long-term of t

(d) Section 246(b) Imitation —In applying this 85%, immitation the total airdeneds received deduction, the gain for proparations to compared vindod firstand to the deduction of

Exception.—The BS% inmitation does loss from operations.

22. Operations for deduction.—This deduction allowed under section BSD(3) is and determined under section BSD(3) is and determined more section BSD(3). In Substance, the same as the net operation stokes deduction stokes deduction is the The "operations toss deduction" is the sum of the operations toss deduction" is the Sum of the operations toss deduction" is the Carrybacks of the tautable year of the Carrybacks and Carrybacks of the tautable year (exection BSI (a)).

Generally, a net operating loss may be carried back to each of the carried over the earth of the carried over the act of the desired over the carried over the the theory over the the theory over the the theory over the the theory over the the theory over the the carried over the carried over the theory over the theory over the the carried over the the carried over the theory over the carried over the theory over the carried over the theory over the carried over the theory over the carried over the the carried over the carried over the carried over the carried over the carried over the the theory over the carried over the arronner over the carried over the carried over the arronner over the carried over the carried over the arronner over the car

ance, and dwidends to policyholders can-ary, by which (a) the gan from opera-ing or which (a) the gan from opera-tions) for the stable year combused with out regard to these deductions, genetic for the transfer year ceredic to the transfer with the transfer of the massive will stiply to the emonth of the deduction in property to the emonth of the policyholders, than sendent and health the stiply of the transfer of the sendent finally, certain nonparticle naturance, and finally, certain nonparticle naturance, and finally, certain nonparticle naturance, and finally, certain nonparticle naturance, and see Schedule E-2, eart i., too MEDIULE (SEE)

The trem "required interest" for any stable year means the sum of the products, obtained by multiplying (A) each start of interest required, or assumed by the tasapare, in calculating the reserves described in section 810(i.b. by (B) the means of the amount of such reserves originated at such rate at the beginning and end of the tasable year See General instruction N

## 1-Limitation on line 24) (Section SCHEDULE E-2.—Part Deduction (Schedule E, 809(f))

Parts II. III, and IV should be completed before making entries in hits schedule By completing this schedule, the limitation provided in section 809(1) and explained in connection with Schedule E, line 24 auto-matically applies

## T II—Dividends to Policyholders (Sec-809(d)(3)) PART tron 8

The term dividends to policyholders:

The term dividends to policyholders:

Such in general artonius returned where so such in general artonius sixulti in general artonius returned where so such in depends on the experience of the company of the discretion of the management is to be treated as dividends to policyholders but to be treated as dividends to policyholders and the term depends on in moduwity life, accident, or for as a feffend in reduction (1976). So, for as a feffend in moduwity life, accident, or for as a feffend in moduwity life, accident, or for the dividends and to policyholder duming.

The deduction is an amount equal to state and the dividends and to policyholder duming a sold policyholder duming the state of the state

SCHEDULE G.—Policyholders'
Surplus Account (Section 81S(c))
Section 81S(c)) to section 81S(c))
stack life insulance company (both domes, in and foreign shall establish and main tain a policyholders' surpus account The This deduction is an anount equal to "This deduction is an architectual for the fashie year a stretubable to a cuclent and health in surance contracts (other than those to group life insurance contracts. The applies and group life insurance contracts. The term premums and other contracts The term premums and other consideration taken the account of the premums and other consideration taken the account of the premums and other consideration taken the deduction allowed for the taxable year and it.

all preceding taxable years cannot exceed an amount equal to 50%, of the premiums for the taxable year attributable to the contracts.

## Ç PART IV—Certain Nonparticipating tracts (Section 809(d)(5))

This deduction is an amount equal to the detection is an amount equal to the trade (certified) groun contracts for the trade (certified) groun contracts of the trade persent in that portion of the persential shading become a sistence of the trade persent in that portion of the persential shading become in several or referred to contracts, which are issued or referred to contracts, which are issued or referred to contracts, which are issued or referred to contracts, which are issued or referred to contracts, which are issued or the fire in a state means using and the fire in a state means using and the fire in a state means using and the fire in the state of the fire in the state of the fire in the state of the state of the fire in the state of the s

balance remaining in this account as of diddings as provided in section (\$150(4)) additions as provided in section (\$150(4)) additions as provided in section (\$150(4)) as subtractions as provided in section (\$150(4)) and the subtractions as provided in section (\$150(4)) and the subtractions are acted distributions to shareholders in excess of the amount reported on Section (\$150(4)) is the amount to be entered on line 4(b) is the amount of which is treated as a subtraction from this account which all the subtractions to be entered on line 4(b). The amount can be determined by applying the street Tha subtractions to be entered on line 4(c) with the subtractions have been defined on line 4(c). The subtractions have been only after the subtractions have been advanced on line 4(c) and (b).

Section (\$150(4)(5) provides that if any author account increases or creates a loss from not be used in any other year to reduce the company's stable income, then the loss will reduce his of the collection of the providers. Supply account has account was read the collection of the present of the providers are subtracted from the account has been adjusted under section (\$150(5) and made after any addition as the pale for the collection of the preceding account has been adjusted under section (\$150(5) and the the preceding balance and current balance and current balance and current balance and current balance and current balance and current balance.

### J.—Compensation SCHEDULE .

Complete Schedule J. columns I through 6, for all affects Complete Schedule J. column 7 for your son inghests baid mitters. To determine the highest baid mitters and all allowances, excluding et one of the properties of the prop

### SCHEDULE K.—Assets (Section 805(b)(4)) and Total Insurance Liabilities (Section 819(a)) Instructions General

Schedule vorzudes information medied to determine a figure and mit of order to computation of the U.S. comme tax habite of foreign controlations carrying on life in standing business within the United States fixee section 819(a)). All maintaine companies required follie form 1120t should submit this schedule, even though the orderment fixer has no effect on the tax liability of domestic companies and may companies. SCHEDULE F.—Shareholders' Surplus Account (Section 815(b))
Section 815(b))
Section 815(b)(b) provides that each state of the section 815(b)(b) provides that each state of the section 815(b)(b) provides that do mestic and foreign must establish and mandran a harbenoiders surplus account 10 hand, 11 yet), mark a mortes of both section 802(b)(b) for instructions of the cantel gain must be reduced by the transfer of the section 802(b)(b), for instructions on the limitation of the dividends received by the 13-8be income (computed without regard the mandran of the dividends received by the 13-8be income (computed without regard the mandran of the dividends received 316(b); see instructions on the limitation of the dividends received 316(b); see instructions of the limitation of the dividends received 316(b); see instructions of the section 802(b); the limitation of the dividends received and section 8015 as a distribution to share hidders. Any distribution to share hidders Any distribution to share hidders Any distribution to share hidders and structured is made first cut of this sections.

general accounts only dumn 4 of the schedule apparate asset accounts ould complete Companies

should include separate information for ther general accounts, and for the fotal of all their separate accounts to fooloms 5). This will also assisty the requirement condained in institution of other affected institutions that a schedule be alreading.

### Instructions Specific

The term "total insurance liabilities" means the sum of the total reserves (as defined in section 801(c)) plus the items (is electred to lin longagaphs (3), (4), (5), and (6) of section 810(c), to extent not included in folial reserves, as of the end of the taable year.

assets f A. Enter section 805(b)(4) Schedule B. Part II, line 10, Form 1120L.

8. Enter each item of total insurance lib-bildies on the appropriate line. Enter on line 14 any other liabilities included in the definition of "total Insurance liabilities," but not described on this schedule.

C. Companes with separate assets accounts, anter in question H total insurance institutes for the general account (column 4) only

D. Foreign insurance companies should report total insurance liabilities and section 805(b)(4) assets relating to their U.S. business only.

## Computation Instructions

5. Tax from recomputing e prior year insewment credit—II properly is disposed
of prior to the life-year category used in
computing the investment redut, the credit
must be recomputed using as the useful
must be recomputed using as the useful
in the period the properly was actually
held. For recomputed to properly was actually
held. For recomputed the investment
see section 47(3)(3). If the credit taken,
see section 47(3)(3). If the credit taken,
see section 47(3)(3). If the credit taken,
see section 47(3)(3). If the credit taken,
see exception and the properly of the credit is an open computed to the credit of the credit of the credit of the credit of the credit of the credit in an open year.
The tax from recomputing a prior year
investment credit may not be offset seanst
the current year's investment credit. General Section 802(a)(1) provides a process and an arrange of monayay basis by the company b

Attach a schedule to Form 4874 to show how and where the reduction of the salary and wage deduction(s) was made, Show in

his schedule the amount of the otherwise allowable discutofully floor the reduction and the control of the control of the control of the control of the control of the control of the control of the control of separation of salaries and wages is less than the WIN allaries and wages is less than the WIN difference.

Do not list as nearons deduction for norther when it seems of salinate and of the funds of seems of salinate and of the fobs credit (determined without research to the fobs credit (determined without research to the fobs credit (determined without research to the fobs of some seems of some seems of the fobs of some seems of the fobs of the 3. Tax from recomputing a prior year WWW credit.—The composition must repay the WIN credit taken on WIN employee seges and or incurring prort to January 1. 1979, if the WIN employee for which the WIN receives as been is diamsteed before the end of the first 90 calendar days of employment (weeker or not consecutive) or during the following 90 calendar days 6 services and exception 50A(c) for special rules and exception.

7. Foreign corporations.—A foreign corporation carrying on an insurance business within the U.S. is tasable in the same manmarket as a directiving on an insurance business within the U.S. see section R.S. income form sources without the U.S. see section R.S. income from sources without the U.S. see section R.S. income from sources without the U.S. with its attack of business within the U.S. For further definition of effectively connected in a trade of business within the U.S. For further definition of effectively connected with the conduct of a trade of business within the U.S. For further definition of effectively connected with the conduct of a trade of business within the U.S. is trade of business within the U.S. is trade of business within the U.S. is trade of business with the conduct of a trade of business within the U.S. is trade of the U.S. is trad Note: Section 50A(c) was repealed by Note: Section 50A(c) was repealed by E95-500 effective for WHV program expenses paid or incurred after December 31, 1978.

The Tax four recomputing a prior year work incentive credit may not be diskip exists the current year's work incentive credit.

4. Investment credit —In most cases, the investment credit at a 10% for property is a control of the solution

B. Minimum tax items.—In general, the corporate minimum hat attes its 15 percent and the minimum hat are elemption is the strate of \$10,000 or the regular income iterate of the year.

The its perference term are accelerated depreciated depreciation on real property, annotation or cervised political control facilities, allow of realing and element depends of the strain factor, and element of the strain factor, and each of the strain factor, and capital gara.

Attach Form 420,000 of the are relevened from an order of the strain factor of the strain fa

Form 1118 the foreign v to compute t 9. Foreign tax c for rules on how t tax credit.

10. Possessions corporation tax cred.

L. See Form 571 for tutes on how to elect to claim this tax credit (section 936) compute the credit on Porn 5735 and miclude the amount of the credit on his the total of for fire 21, page 1, from 113CL willie in the margin next to the entry on live 115 the amount of the credit and identify it is being a section 936 credit. 6. Jobs credit.—The credit, it elected.
is gled exclude form members of gleen in the electron that the

| Paris   Capital Assets—Short-term capital gains and losses—Assets held one year or less  | Assets held one year of less state and a conscience of less continue 8 continue 8 continue 8 continue 9 continue 9 continue 9 continue 9 continue 9 continue 9 continue 9 continue 9 continue 1 contin | Proper identification number of less Cost or other bases Cost or other (if pluse tess (if pluse  |
|--|--|--|
|  | d one year or less recting. L. Cart or other respin.  L. Cart or other experience.  E. Can occurre, both cocurre,  | & Gain or tos<br>(d blus - fess<br>and that column<br>sate.)   |
|  | receition & Cost or other respired to the cost of the  | E Cain re rea f)  d puus e tea s f)  d puus e tea s f)  d puus e tea s f)  d be e ban ze oof  t be Cain  |
|  | e columns a through g as the edistrated basis on that the edistrated basis on that the edistrated basis on that the edistrated basis of the edistrated basis of the edistrated basis of the editors are column it basis of the editors are column it basis of the editors are column it basis of the editors are column it basis of the editors  | d column a correction of column a correction of column a correction of column a correction of column a correction of column a correction of column a correction of column a correction of column a column |
|  | over Lain (erosa calum), but hat hat hat hat hat hat hat hat hat ha  | See that columns see of columns a correct columns a correct column a corre |
|  | Desir (scess column   but n  | of column a coef   |
|  |  |  |
|  |  | of column g over   |
|  | # (CO)   |  |
|  | a toss   |  |
|  | # [018   |  |
|  |  |  |
|  | ]<br>:<br>:  |  |
| Net capital gain—net long-term capital gain (line 9, column a). Enter here and on Form 1120L, Schedule C, line 7.  CTILIM Alternative Tax Computation  (a) Taxable investment income (form 1120L, page 1, line 11 (b) Less line 11 above  (b) Less line 11 above  (c) Gain from operations (form 1120L, page 1, line 1(b))  (d) Less line 11 above  (e) Gain from operations (form 1120L, page 1, line 1(b))  (d) Less line 11 above  (e) Gain from operations (form 1120L, page 1, line 1(b))  (d) Less line 11 above  (e) Gain from operations (form 1120L, page 1, line 1(b))  (d) Less line 11 above  (e) Gain from policy holders is urplu essential to 12 column 12 column 12 column 12 column 13 column 12 column 14 lass and 15 column 15 colu | is (line 9, column a). Enter   |  |
| (a) Tazable investment income (form 1120L, page 1, line 1(a)).  (b) Less line 11 above.  (c) Gain from operations (form 1120L, page 1, line 1(b)).  (d) Less line 11 above.  (e) Gain from operations (form 1120L, page 1, line 1(b)).  (b) Less line 11 above.  (c) Less line 11 above.  (c) Less line 11 above.  (d) Less line 11 above.  (e) Gold, of the excess, if any, of line 13, but not less than zero.  (s) Gold, of the excess, if any, of line 13 over line 12.  (s) Gold, of the excess, if any, of line 13 over line 12.  (s) Color, of the excess, color, whenever is less (members of a controlled group, see Sudract line 21 or \$25,000, whichever is less (members of a controlled group, see Sudract line 22 (now line 1).   | reduced by eny net short-term capital foss (line 8, and on Form 1120). Schedule Elline 8.  |  |
| (a) Tazable investment income (Form 11201, page 1. line 1(a)).  (b) Less line 11 above  (c) Less line 11 above  Enter the smaller of line 12 or line 13. but not less than zero  50% of the excess, if any of line 13 over line 12.  Total of lines 14. 15, and 16.  Enter line 10 or \$25,000 whichever is less (members of a controlled group, see Subtract line 18 from line 17.  Enter line 19 or \$25,000, whichever is less (members of a controlled group, see Subtract line 20 or \$25,000, whichever is less (members of a controlled group, see Subtract line 20 or \$25,000, whichever is less (members of a controlled group, see Subtract line 21 or \$25,000, whichever is less (members of a controlled group, see Enter line 21 or \$25,000, whichever is less (members of a controlled group, see Enter line 21 or \$25,000, whichever is less (members of a controlled group, see  | 4  |  |
| (b) Less line 11 above (c) Can from operations (form 11201, page 1, line 1(b)) (b) Less line 11 above  Enter the smaller of line 12 or line 13 but not less than zero 50% of the excess, if any of line 13 over line 12 Amount subtracted from policyholders surplus account (form 11201, page 1, line Total of lines 14, 15, and 16 Enter line 10 or \$25,000, whichever is less (members of a controlled group, see Subtract line 19 or \$25,000, whichever is less (members of o controlled group, see Subtract line 20 or \$25,000, whichever is less (members of a controlled group, see  |  |  |
| Coll Less line II above Enter the smaller of line I2 or line I3, but not less than zero 50% of the excess, if any of line I3 our line I2. Inter the smaller of line I2 or line I3 but not less than zero 50% of the excess, if any of line I3 over line I2. Inter line I2 or \$250.00 whichever is less (members of a controlled group, see Subtract line I8 from line I7. Enter line I9 or \$25.000, whichever is less (members of o controlled group, see Subtract line 20 or \$25.000, whichever is less (members of a controlled group, see Subtract line 20 or \$25.000, whichever is less (members of a controlled group, see  |  |  |
| Enter the smaller of line 12 or line 13. but not less than zero.  50% of the excess, if any of line 13 over line 12.  Manount subtracted from policyholders surplus account (form 1120L, page 1, line Total of lines 14, 15, and 16.  Enter line 10 of \$250.000, whichever is less (members of a controlled group, see Subtract line 18 from line 17.  Enter line 19 of \$25.000, whichever is less (members of a controlled group, see Subtract line 20 of \$25.000, whichever is less (members of a controlled group, see Enter line 21 or \$25.000, whichever is less (members of a controlled group, see  |  |  |
| Amount subtracted from policyholdens' surplus account (Form 1120L, page 1, lin Total of lines 14, 15, and 16.  Enter line 17 or \$25,000, whichever is less (members of a controlled group, see Subtract line 18 from line 17.  Enter line 19 or \$25,000, whichever is less (members of a controlled group, see Subtract line 20 or \$25,000, whichever is less (members of a controlled group, see Enter line 21 or \$25,000, whichever is less (members of a controlled group, see  |  | ***************************************  |
| Total of lines 14, 15, and 16.  Enter line 10 of \$25,000, whichever is less (members of a controlled group, see buthered line 18 from line 17.  Enter line 19 of \$25,000, whichever is less (members of a controlled group, see Subtract line 20 from line 19.  Enter line 21 or \$75,000, whichever is less (members of a controlled group, see   |  |  |
| Subtract line 18 from line 17 Enter line 19 or \$25,000, whichever is less (members of a controlled group, see Subtract line 20 from line 19 Enter line 21 or \$25,000, whichever is less (members of a controlled group, see  | Instructions)  |  |
| Enter Inna 19 or \$25,000, whichever is less (members of a controlled group, see Subtract line 20 from line 19. Enter line 21 or \$25,000, whichever is less (members of a controlled group, see   |  |  |
| Enter line 21 or \$25,000, whichever is less (members of a controlled group, see   | instructions)  |  |
|  | Instructions)  | !  |
| Subtract line 22 from line 21 ,  |  |  |
| 24 Enter line 23 or \$25,000, whichever is less (members of a controlled group, see 25 Subtract line 24 from line 23.  | ructions)  |  |
| 17% of tine 1  |  |  |
| 27 20% of line 20  |  | 1  |
| 8 %  |  | ***************************************  |
| 46%  |  |  |
| 31 28% of line 11. (If Special Computation Applies, Check Box 🏲 📑 See Instructions ) , , ,   |  |  |

| CONTINUE OF COLUMN K.  | A. Kind of peoperty (It necessary, b. Oate at: C. Oate of C. Oate of C. Oate of C. Oate of C. Oate of Oate of C. Oate of       | S. Osto et c. Osto sod quival (no. dry yr) ( | (mo. day (mo | A Total of column k.   | Herri Assets, see<br>6. Options (107<br>Allowals (107<br>Allowals (107<br>Allowals (107)<br>Allowals (10 | F Cours for the contract of th | Cost or other (a) Cost or other (b) Cost or othe |
|--|--|--|--|--|--|--|--|
| 35 (a) Total of lines 34 and 35 (b) Less sections, 1255 and 1250 etc. (c) Total net ordinary gain of (ii) 25 TV Griff of 100 105 post in 1 | Total of lines 34 and 35.  Total and and 1250 et sons raised to measure is sets fines here and on Schudle A, line 7.  Total and conforming sain or (loss) friether and include in total of line 1). Schedie f  M. Gain from Disposition of Depreciable Property and Certain Real Propert  1.245 (Report gain from disposition of other depreciable real property in Part Vi For (1).  1.245 (Report gain from disposition)   Loss requires   L | related to inversite and 1 Deprecial sition of oth   | stment essets Enter Include in total of line bie Property an er depreciable re er depreciable re time. day, yr   | Enter here and on of line 11, Schedul ky and Certainle real propert of your of your of your of your of the contract of the con | and on Schedule A, line 7<br>Schedule E<br>Sertain Real Prope<br>roperty in Part VI. Fo<br>c. Date soid<br>(mo. day yr)  | Pperty Held More For investment ass Government asserted of Gross sales price   | 10 total of lines 34 and 35.  (b) East Settion 125 at grant strated to merginent sistel fride here and on Schidule A, line 7.  (c) Total and softwary gain or (clusts) frite here and include in fault of line 11, Schidule ( EATV).  (d) Total and colorancy gain or (clusts) frite here and include in fault of line 11, Schidule ( EATV).  (a) Total and colorancy gain or (clusts) frite here and include in fault of line 11, Schidule ( EATV).  (a) Total and colorancy gain or (clusts) frite here and include in fault of line 11, Schidule ( EATV).  (b) Experimental or (clusts) frite here and include in fault or (clusts) frite here and or (clusts)  |
| A. Total depose lation<br>allowed (of allowable)   | g. Adjusted basis  | 4 9  | Cd tees E.   | L Ospaciation allowed (or allowed (or allowed (or allowed for the pinchole other ten instructions)   |  | L Ordinary gein<br>(lesser of h or i)  | 2. Other gain<br>in less p   |
| B Total ordinary gair 9 Total other gain E from casualty or FILMY Gain f f held 1 year or less   | s and on I<br>s and on I<br>ee firstru<br>spositions   | te 43, and ide<br>te 43, and ide<br>tions.)<br>of Depre-<br>for column I,  | ontify as gain from antify as gain ciable Reg  | s gain from Part V. (11 this see see from Part V. (11 this see see from Froperty Held o. For investment assets,  | this amount in<br>Held More 1<br>ssets, see instr  | More Than One Year-see instructions for Pert 1.)   | Sec  |
| (if decessary, attach description)   |  | (mo. dey yr j  | (mo, day, yr)  | 111  | fess angents of sain   | Cost or other basis  | allowed (or ellowable)   |
| Adjusted basis<br>(e fers f)   | B. Total gam<br>(d less g)   | depreciation a   | r additional   | ) Applicable percentage<br>times the emilier of col 8<br>or col 1 (see institutions)   | . 1 1  | Enter access, if any, of col n over col i if no neces, cont cols i hinough pand enter amounts from col i in col q)   | l. Evitr additional<br>descention alto<br>12/31/99 and<br>before 1/1/76  |
| Applicable percentage<br>in the smaller of col<br>col i (see instructions)   | a Entracers (Law, of<br>col 1 percent (1 in po-<br>sects of col 2 and policy<br>and sales amount from cal<br>m in col q 1  |  | 6 Enter additional<br>dependation alter (2/31/63<br>and bafore 1/1/70  | Applicable percentige     Applicable percentige     Armer Nea smaller of col m     Or 601 to tare instructional     and ancier result in col q   | -  | Odiney gun frum of   | r Other gain<br>(column & less<br>column q1  |
| al ordinary gair<br>al other gain. E   | 41. Total ordinary gam. Effet here and on line 33, and identify as gain from line 41.  From costal other gam. Effet here and on line 43, and identify as gain from Part VI (if this amount includes any gain from costally or theft, see instructions).  | e 33, and identi   | ify as gain from<br>ntify as gain  | from Part VI (I  | this amount in   | cludes any gain  | 111107.735 11.85   |
| a. Kind of property (if necessary.   | ادہ  | Property Used in T<br>b. Date ac. c. Oate sold<br>quited Imo., (mo. day,   | d in Trade   | ade or Business  | e. Oppreciation  | f. Cost or other   | of Property Used in Trade or Business and Involuntary Conversions—Section 1233  B. Dales C. Die auf G. Gross sales Conversion Conversion G. Gross sales G. Gross sales G. Gross sales G. Gross sales G. Gross sales G. Gross sales G. Gross sales G. Gross sales G. Gross sales G. Gross sales G. Gross G. G |

Code.) (References are to the

Report every sale or enthungs of property in agent even it in general, all or part of the gain on a destruction of proteins of property may be set settling.

By the settlement of the gain on a destruction of the proteins of property may be settlemed to the gain on a destruction of the gain may or may not be aublest to copied the gain may or may not be aublest to copied the gain for command of the command of the gain may or may not be aublest to copied the gain of the gain may or may not be aublest to copied the gain of the gain may of the property.

(I) Stain property—Eve section 135-1222 for treatment of gains on disposition of ordinal family property.

(I) Stain property—Eve section 135-1222 for treatment of gains on disposition of ordinal family property.

(I) I residentity convention—See section 135-1222 for treatment of gains on disposition of ordinal family property.

(I) I gainst from incontainty conventions staint from to self-ordinal staint for the section of the gain section 123 is gains and fosses are to be entered in Part VII and treated and fosses, are to be entered in Part VII and treated and fosses. This applies to both insured and to secred the gains, the gains and dosses are to be entered in Part VII and treated and fosses. This applies to both insured and fosses on dispositions of order section 1231 insured and may find the property in the last and entered an order of the model on the secret of the gains and dosses are second to such any concerning and fosses and oppositions of orderly occurs, but remaining a section 123 is section 122 in order property. The section 123 is section 122 in order property in the section 123 in order property in the section 124 in the section 124 in the section 124 is section 125 in order property. Any tendent certain related fastparen may be the section 124 in the section 124 in the section 124 in the section 124 in the section 124 in the section 124 in the section 124 in the section 124 in the section 124 in the section 124 in the section 124 in the section 124

Capital essets—Each liem of property held as corporative (withher or not non-nected with a lister or business) is a capital sasts tracell in the lister of the control of t

being eachings" in column (1) and entire this a change of about the train of the sease. Column of the sease of the offices from the said or existent of the sease of the offices from the said or existent sease of the offices from the said or existent sease of the sease of the offices of the

Alternative tex—if there is a net capital gain, the regular tax of the attentions taxed and the regular tax. If the attentions taxed and than the regular tax, The attentions tax is the arter specified in section 11 on the transit incommercial in section 11 on the transit investment income and the gain from operation. By the net income, and the gain from operation, by the net capital gain, and (2) 28% of the net capital gain.

Serial computation.—If line 3 or 7 con-fised a capite jan of loss from conduit entites (real exists investiment lustis, partnerships, es-ters or fusis; required novestiment com-pones, etc.) for tensistions that the conduit property took unto account before January 1. 1379, use the following format to determine the alternative las.

PART VI

I wer quality in the ter yet;

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Sabetic line 2 from line 1 (to not meet from the terminal 11, 1978

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Surface and teason. Ordinary letter and teason. Ordinary letter and described to the fact of her transmission of the fact of her transmission or the fact of the f

Gain from disposition of depreciable mail grope of the American Section 1250.—
Report using any flow may set for investment masses, see instructions in Part 1). The investment of the general when section 1250 property (see fulfillia) below) is disposed of, all on a portion of the masses of the set of the section 1230 property (see fulfillia) below) is disposed of, all on a portion of the masses of the section 1231 property of the section 1231 property is continued to the property of the pr

effectuble FCC policies and acchanges to comply effectuble FCC policies and acchanges to comply in FCC policies and acchanges to comply in FCC policies and acchanges to the acceptance of the policy and acceptance of the policy and acceptance of the policy and acceptance of the acceptance of the acceptance of the acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of acceptance of the acceptance of th PART V

and full from disposition of depretable property
and certain real property held more than one
set (section ASS)—(Report any gain from
property, held not more than one year in Part
Y for Investment assets, see instructions for
Part 1)

For additional depocation of rehabilitation Papendium, see section 1250(pt)4.

Column J. applicable persenting—That papendium, see section 1250(pt)4.

Column J. applicable persenting to 1500(pt)4.

(a) For section 1250 property on which a mortgage is intered under similar provisions of State of Incardio 150(pt)4.

(a) For section 1250 property on which a ment under similar provisions of State of Incardio 150(pt)4.

(b) For dealing units which, on the average. See a meritage to "United property was held over 100 (b) For dealing units which. On the average with an ameriand, or under the property was held over 100 (b) For dealing units which. On the average with a mental of the U.S. Housing Act of 1392, as meritage, or under the property are applicable part of Inches incident enfants. In the case in the mental of the U.S. Housing Act of 1392, as feet law authoriting similar feets of usually off or each unit of the U.S. Housing Act of 1392, as the feet law authoriting similar feets of usually off or section 1250 property for which a property was held over 100 full months. In (c) For section 1250 property for which a depocation of educine for restabilitation establishment of the tast the property was held over 100 full months. In the case the same state of units of the usual property was held over 100 full months are 100 full months. In the case of a building for a conditional depocation of educined for restabilitation establishment of described in paragraph (b). such property described in paragraph (b). such property was the development of the such of actional depocation described in energent in column manifold secreted in depocation described in paragraph (b). Such property described in paragraph (c) and the secretic and the secretic and the secretic and the secretic and the secretic and secretion described in paragraph (b). Such property of property described in paragraph (b) and the secretic and secretion 1250 property depocated of 150 (b) for section 1250 property depocated of 150 (b) for section 1250 property The general, when section 1245 property (as thin deliberated that the control of

net long term of term capital lo mum tax. See I

It flanced or estited by direct loan or but advanced under entire State and advanced under state of the state

(ii) For section 1250 property for which a perpetution december of the present of the percent of

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Sale or exthange of property used in trode or unusures and inheritantly convention (declin).

2213)—Section 1231 provides uppeal treat must be sale or extensive of "goalenty" used in the sale or extensive of "goalenty" used in the sale or extensive of "goalenty" used in the sale or extensive of "goalenty" used in help to goal or trust for involvery and "the sale or extensive or of the trust soft involvery and "the sale of extensive or extensive or the trust soft involvery the convertion of the trust soft involvery the convertige of the trust soft involvery the convertige of the trust soft involvery soft in soft involvery soft in

conter the net gain or loss of the 1231 liens described in bear VII.
In this can as perfected effect, and the set short in capital gain exceeds the net short at loss, you may be liable for minimal form 1626.

4

|          | 22   | 1. Interest received 2. Amortization of premium  | 3. Total<br>(Column 1 less column 2) |
|----------|--|--|--------------------------------------|
|          | (a) Wholly exempt obligations (attach schedule)  |  |                                      |
| emi      | 9  |  |                                      |
| i luci   |  |  |                                      |
| remts    |  |  |                                      |
| SVIII S  | S Gross income from trade or business other than insurance business  | 1 from Form 4797, (Include   |                                      |
| eusz     | sections 1245 and 1250 etc. gains with respect to investment assets only.)  6 Leases, etc.   |  |                                      |
|          |  |  |                                      |
|          | 8 Gain from separate Schedule D (Form 1120)  |  |                                      |
| 1        |  |  |                                      |
|          | 11 Investment expenses (attach schedule)   |  |                                      |
|          | 12 Rasi actate avnences  |  |                                      |
| 1        | 14   |  |                                      |
| molt.    |  |  |                                      |
| onpa(    | 16 Trade or business deductions as provided in section 822(c)(b) (ettach schi- 17 Interest paid or accrued   |  |                                      |
| 3        |  |  |                                      |
|          | 19 Total deductions (add lines 10 through 18)  |  |                                      |
|          | 20 Subtract line 19 from line 9  | for 85% limitation)  |                                      |
| 0        | Owners reserved out of the second of the sec |  |                                      |
| H        | (Schedule need not be filled in if no deduction is claimed for eny general   | xpenses that are allocated to  | investment income )                  |
| -        | 1 Real estate  |  |                                      |
| N e      |  |  |                                      |
| 7 4      | Collected loans  |  |                                      |
| r w      |  |  |                                      |
| •        | 6 Stock of domestic corporations   |  |                                      |
| ` @      | / GOVERNMENT UNIGHTIONS, etc. (stravil schedule)   |  |                                      |
| Çn       |  |  |                                      |
| 2:       | 10 Totals of lines 1 through 9   |  |                                      |
| 12       |  |  |                                      |
| 13       |  |  |                                      |
| 7        |  | Schedule A)  |                                      |
| 15       | 15 33/2% of line 12  |  |                                      |
| 1 2      | One-tourth of line 16  |  |                                      |
| <b>4</b> | 18 Limit on deduction for investment expenses (add lines 13 and 17).   | Section 821(c)   | _                                    |
| 4        | Texable investment income (Schedule A. line 22) (17  | 5 (e) Amount from Schedule A, line 7 .   |                                      |
| 4        | less than \$6,000, go to line 3)   | Premiums (see instructions)  |                                      |
| N        | Tex—Complete lines 7 through 20 of page 1 (c) (form 1)20M), using the anount from line 1 (showe) for the emount on line 6, page 1.   | Total of (e) plus (b) (if \$150,000 or less,<br>enter zero. If \$250,000 or more, enter  |                                      |
| 67       |  |  | 150,000.00                           |
| 4        | or line 1 less \$3,000)  | (a) Excess of line (c) over (d) Amount on line 4 multiplied by line  |                                      |
| ř        | Cute the charge amount man and a sure a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure and a sure a sure and a sure and a sure and a sure and a sure and a sure a sure and a sure and a sure and a sure a sure and a sure a sure and a sure a sure and a sure a sure and a sure a sure and a sure a sure and a sure | to the same of the |                                      |

| Name     | Permittee<br>Decentral | Income Tax Return  |       | 180 CR                       |
|---|------------------------|--|-------|------------------------------|
| Cry or town, Siths, and Zip Goods  Cry or town, Siths, and Zip Goods  1 Tasable investment in frontine or (1638) (Schedule 8)  2 Situation underwarding income or (1638) (Schedule 8)  2 Situation underwarding income or (1638) (Schedule 8)  3 Amounts authorized from the Protection Against Loss Account (Schedule C, line 9(d))  4 Total field lines 1, 2 and 3.  5 Unused food to 1825, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 3 from line 6  5 Christ line 6 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 11 or \$25, 2000, whichever is less (members of a controlled group, see instruction)  1 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group)  2 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group)  2 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group)  2 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group)  2 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group)  2 Subtreet line 10 or \$25, 2000, whichever is less (members of a controlled group)  3 Subtreet line 10 or \$25, 2000, whichever is le   | Z                      | Die T  | ¥     | ployer idantification number |
| Transite investment income or (loss) (Schedule A).   1   2   2   2   2   2   2   2   2   2  | 1                      | mber and street  | B Da  | te incorporated              |
| 1 Tausible investment income or (toss) (Schedule N). 2 Settation with common or (toss) (Schedule B). 3 Anounts abstracted from the Protection Against Loss Account (Schedule C, line 9(4)). 4 Losi (Adains 1, 2 and 3). 5 Unused loss deduction (statch schedule). 5 Subject the common of a C \$25,000, whichever is less (numbers of a carticular group, see instruction). 6 Subject the 7 from line 6. 6 Natural insurance conceptuals to the common of a carticular group, see instructions). 10 Subject the 7 from line 10. 11 Enter in 10 or \$25,000, whichever is less (numbers of a carticular group, see instructions). 12 Subject the 11 from line 10. 13 Enter line 12 or \$25,000, whichever is less (numbers of a carticular group, see instructions). 13 Enter line 13 from line 12. 14 Subject the 13 from line 12. 15 Social common seed in the 14 subject commo   | 1                      | y or town. State, and ZIP code   | S S   | ce incerporated              |
| 2 Statutory united from 10 total 5 Statutory in the 2 Statutory united and 12 a  |                        |  | - 0   |                              |
| 4 Total (add lines 1.2 and 3).  10 Loursed loss detection (extection (extent) extent)  11 Charles (add lines 1.2 and 3).  12 Charles (and 5.2 0.00, whichever is less (members of a controlled group, see instructions).  13 Subtract line 9 from line 9  14 Subtract line 1 from line 10  15 Charles (and 5.2 0.00, whichever is less (members of a controlled group, see instructions).  16 Subtract line 1 from line 10  17 Charles (and 5.2 0.00). whichever is less (members of a controlled group, see instructions).  18 Subtract line 1 from line 10  19 Charles (and 5.2 0.00). whichever is less (members of a controlled group, see instructions).  19 Subtract line 1 from line 10  19 Subtract line 1 from line 10  10 Subtract line 1 from line 10  11 Subtract line 1 from line 10  12 Subtract line 1 from line 10  13 Subtract line 1 from line 10  14 Subtract line 1 from line 10  15 Subtract line 1 from line 10  16 Subtract line 1 from line 10  17 Subtract line 1 from line 10  18 Subtract line 1 from line 10  19 Subtract line 1 from line 10  19 Subtract line 1 from line 10  10 Total of lines 1  10 Subtract line 1 from line 10  11 Subtract line 1 from line 10  12 Subtract line 10  13 Subtract line 1 from line 10  14 Subtract line 1 from line 10  15 Subtract line 10  16 Subtract line 10  17 Subtract line 10  18 Subtract line 10  18 Subtract line 10  19 Subtract line 10  10 Interpret line   |                        |  | m     |                              |
| Subtract line of \$25,000, whichever is less (members of a controlled group, see instructions)   2   6   6   6   6   6   6   6   6   6  |                        |  | 4     |                              |
| 7 Einte ine 6 of \$25,000, whichever is less (members of a controlled group, see instruction).  8 Subtract line 7 from line 6.  10 Subtract line 9 from line 6.  11 Enter line 10 of \$25,000, whichever is less (members of a controlled group, see instruction).  12 Subtract line 9 from line 8.  13 Enter line 12 of \$25,000, whichever is less (members of a controlled group, see instruction).  14 Subtract line 13 from line 12.  15 Subtract line 13 from line 12.  16 Subtract line 13 from line 12.  17 Subtract line 14 from line 10.  18 Subtract line 15 frough?  19 Social computation. If line 6 is less (members of a controlled group, see instructions).  19 Social computation. If line 6 is less line 12.  19 Social computation. If line 6 is less line 12.  19 Social computation. If line 6 is less line 12.  20 Total of line 13.  21 Social computation. If line 6 is less line 12.  22 Enter amount to be included by prophocal (see instructions and line 2).  23 Social computation. If line 6 is less line 12.  24 Social computation. If line 6 is less line 12.  25 Total—(oppicate amount to be included by prophocal (see instructions and line 2).  26 Social computing 6 prop very lone 12 by line 12.  27 Social computing 6 prop very lone 12 by line 12.  28 Income tax—line 23 of a day of year line 24.  29 Social computing 6 prop very line 25.  20 Subtract line 26 from line 25.  20 Social computing 6 prop very line 12 by line 12.  21 Subtract line 26 from line 25.  22 Subtract line 26 from line 27.  23 Subtract line 26 from line 27.  24 Subtract line 26 from line 27.  25 Subtract line 26 from line 27.  26 Subtract line 26 from line 27.  27 Subtract line 26 from line 27.  28 Subtract line 26 from line 28.  29 Total by line line 14 x polyments (see instructions—tatach form 4626).  20 Subtract line 26 from line 27.  21 Subtract line 26 from line 27.  22 Subtract line 26 from line 28.  23 Contact (els obserpament from 1978 allowed as a credit.  (c) Its deposite from 700 from 4456.  (d) Less relined 1979 estimated tax applied for on Form 4456.  |                        |  | ဖ     |                              |
| 8 Subtract line 7 from line 6.  10 Subtract line 8 Trans line 8 Subtract line 8 Trans line 8 Subtract line 8 Trans line 8 Subtract line 9 Subtract line 9 Subtract line 9 Subtract line 9 Subtract line 9 Subtract line 9 Subtract line 9 Subtract line 10 Subtract l  |                        |  | _     |                              |
| 19 Subtract line 8 or \$25,000, whichever is less (members of a controlled group, see instructions) 11 Exter line 10 from the 8 or \$25,000, whichever is less (members of a controlled group, see instructions) 12 Subtract line 11 from the 10 or \$25,000, whichever is less (members of a controlled group, see instructions) 13 Example in the 11 control of \$25,000, whichever is less (members of a controlled group, see instructions) 14 Subtract line 12 or \$25,000, whichever is less (members of a controlled group, see instructions) 15 \$200, so fine 91 15 \$200, so fine 9 |                        |  | 80    |                              |
| 11 Enter in no 10 of \$25,000, whichever is less (membrs of a controlled group, see instructions) 12 Subtract line 11 from line 10 13 Enter in no 10 of \$25,000, whichever is less (membrs of a controlled group, see instructions) 14 Subtract line 13 from line 10 15 17% of line 14 15 17% of line 14 15 17% of line 15 15 20% of line 13 15 20% of line 14 15 17% of line 14 15 17% of line 15 15 20% of line 14 15 17% of line 14 15 17% of line 14 15 17% of line 15 15 20% of line 14 15 20 Total of lines 15 through 13 16 40% of line 14 17 20% of line 14 18 40% of line 18 18 40% of line 19 19 56% of line 19 19 56% of line 19 19 56% of line 19 19 50  | 6                      |  | o   5 |                              |
| 12 Subtract line 12 for \$25,000, whichever is less (members of a controlled group, see instructions) 13 Enter line 12 or \$25,000, whichever is less (members of a controlled group, see instructions) 14 Subtract line 13 from line 10; 15 17% of line 11 15 20% of line 13 16 20% of line 13 17 30% of line 19 18 40% of line 19 18 40% of line 19 18 40% of line 19 19 46% of line  | 2 :                    |  | 1 =   |                              |
| 13 Einer Inte 12 or \$25,000, whichever is less (members of a controlled group, see instructions) 15 Subtract line 13 from Into 12. 16 20% of line 9 17 % of line 9 18 40% of line 9 19 46% of line 9 19 46% of line 14 19 46% of line 14 19 46% of line 14 19 50% of line 14 19 46% of line 14 19 50% of line 14 19 46% of line 14 19 46% of line 14 19 46% of line 14 19 46% of line 14 19 46% of line 14 19 46% of line 14 19 46% of line 14 19 46% of line 14 19 46% of line 14 19 46% of line 15 19 46% of line 14 19 46% of line 15 19 46% of line 14 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 46% of line 15 19 50% of lin   | 1 2                    |  | 12    |                              |
| 14 Subtract line   3 from line   12     15   7% of line     16   20% of line     17   30% of line     18   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     19   30% of line     10   30% of line     10   30% of line     11   30% of line     12   30% of line     13   30% of line     14   31     15   30% of line     15   30% of line     16   30% of line     17   30% of line     18   30% of line     19   30% of line     10   30% of line     10   30% of line     11   30% of line     12   30% of line     13   30% of line     14   30% of line     15   30% of line     16   30% of line     17   30% of line     18   30% of line     19   30% of line     10   30% of line   |                        | Enter line 12 or \$25,000, whichever is less (members of a controlled group, see inst  | =     |                              |
| 15 17% of line 7  15 20% of line 19  17 30% of line 11  18 40% of line 11  18 40% of line 11  19 45% of line 12  20 Total of lines 15 through 19  20 Total of lines 15 through 19  21 20 Total of lines 15 through 19  22 Total—(applicable amount from line 20 or line 21) plus line 22  23 Total—(applicable amount from line 20 or line 21) plus line 22  24 Atternative to the central componies (25 Enclode A-22. line 6)  25 Total—(applicable amount from line 20 or line 21) plus line 22  25 Total—(applicable amount from line 20 or line 21) plus line 22  25 Total—(applicable amount from line 20 or line 21) plus line 22  25 Total—(applicable amount from line 20 or line 21) plus line 22  26 Tax credit—(a) Total lax from 3884)  27 Total and line 25 from line 25  28 Total compounts 2 from 3884)  29 Tax from recomputing a prior year line 25 line line 25  29 Tax from recomputing a prior year line 25 line and a  |                        |  | 4 8   |                              |
| 15 30% of line 11.  18 40% of line 12.  19 46% of line 12.  19 46% of line 13.  19 46% of line 13.  19 46% of line 14.  19 46% of line 15.  20 40 40 40 40 40 40 40 40 40 40 40 40 40   |                        | 17% of line  | 2 2   |                              |
| 19 40% of line 13.  19 46% of line 14.  20 foul of line 14.  21 decided organization in the first sea than \$12,000, see instructions.  22 Enter amount to be included by reciprocal (see instructions).  23 foul—eligiblishes amount from line 20 is less than \$12,000, see instructions.  24 decided computation. If line 6 is less than \$12,000, see instructions.  25 fact credit—close foreign ansatic component (Schredule A-Z. line 6).  25 Alternative but for certain small component (Schredule A-Z. line 6).  26 fact credit—close foreign ansatic component (Schredule A-Z. line 6).  27 Subtract Line 26 from tine 25.  28 Foreign Corporations—tax on income and connected with U.S. business (see instructions—attach form 4864).  29 Subtract Line 26 from tine 25.  29 Foreign Corporations—tax on income and connected with U.S. business (see instructions—attach computation).  29 Tax from encomputing a prior year investment credit (steels form 4626).  29 Tax from encomputing a prior year investment credit (steels form 4626).  29 Tax from encomputing a prior year investment credit (steels instructions—attach form 4626).  29 Tax from encomputing a prior year investment credit (steels instructions—attach form 4626).  29 Tax from encomputing a prior year investment credit (steels instructions—attach form 4626).  29 Tax from encomputing a prior year with treatif (see instructions—attach form 4626).  30 Tax from the computing a prior year with treatif (see instructions—attach form 4626).  31 Tax foreign the cold lines 2 through 31).  32 Total tax (ed lines 2 through 31).  33 Credits (e) Overpayment from 31 from line 32 from line 33.  34 Tax business (e) Overpayment from 466 (c) Is a deposite from 700 form 10 (e) Credit by reciprocal for tax paid by attorneyin feet under section 866 (e) for the positive of prepar i death or line as an encity of the positive and papers has any powering and or any benefits of the positive and papers has any powering and the positive and papers and papers and papers and papers and papers and papers and papers  |                        | %02  | 1     |                              |
| 25 Total of lines 15 through 19  27 Total of lines 15 through 19  28 Total of lines 15 through 19  29 Total of lines 15 through 19  29 Total of lines 15 through 19  29 Total of lines 15 through 19  29 Total of lines 15 through 19  29 Total of lines 15 through 19  29 Total of lines 15 through 19  29 Total of lines 15 through 19  29 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  21 Total of lines 15 through 19  22 Total of lines 15 through 19  23 Total of lines 15 through 19  24 Total of lines 15 through 19  25 Total of lines 15 through 19  26 Total of lines 15 through 19  27 Total of lines 15 through 19  28 Total of lines 15 through 19  29 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  21 Total of lines 15 through 19  22 Total of lines 15 through 19  23 Total of lines 15 through 19  24 TAX DUE (subtract line 35 through 19  25 Total of lines 15 through 19  26 Total of lines 15 through 19  27 Total of lines 15 through 19  28 Total of lines 15 through 19  29 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  21 Total of lines 15 through 19  22 Total of lines 15 through 19  23 Total of lines 15 through 19  24 TAX DUE (subtract line 35 through 19  25 Total of lines 15 through 19  26 Total of lines 15 through 19  27 Total of lines 15 through 19  28 Total of lines 15 through 19  29 Total of lines 15 through 19  20 Total of lines 15 through 19  20 Total of lines 15 through 19  21 Total of lines 15 through 19  22 Total of lines 15 through 19  23 Total of lines 15 through 19  24 Tax DUE (subtract lines 35 from lines 35)  25 Total of lines 15 through 19  26 Total of lines 15 through 19  27 T  |                        | 30%  | 2     |                              |
| 25 Total of lines 15 though 19.  26 Special computation. If line 6 is less than \$1,2000, see instructions.  27 Enter amount to be included by reciprocal (see instructions).  28 Alternative bat for certain 20 of line 21) plus line 22.  29 Alternative bat for certain 20 of line 21) plus line 22.  29 Alternative bat for certain 20 of line 21) plus line 22.  29 Is income tax enter certain 20 of line 21 plus line 22.  29 Is income tax enter (eitach form 3469).  20 Is a certain certain 26 from line 25.  20 Is a certain 20 of line 25 plus line 25.  20 Is a certain 20 plus a certain 20 plus 20 plus line 25.  20 Is a certain 20 plus 20 plu   | 2 2                    |  | ន     |                              |
| 23 Special computation. If line 6 is less than \$12,000, see instructions.  24 Alternative but for certain small compenies (Schedule A-Z. line 6).  25 Alternative but for certain small compenies (Schedule A-Z. line 6).  26 Alternative but for certain small compenies (Schedule A-Z. line 6).  27 Alternative but for certain small compenies (Schedule A-Z. line 6).  28 Income tax—line 33 of 34 abov, or line 18 of saparite Schedule A-Z. line 6).  29 Income tax—line 33 of 34 abov, or line 18 of saparite Schedule A-Z. line 6).  20 Income tax—line 33 of 34 abov, or line 18 of saparite Schedule A-Z. line 6).  21 Subtract line 26 from line 25.  22 Foreign Corporations—Lax on income not connected with U.S. business (see instructions—attach computation).  23 Foreign Corporations—Lax on income not connected with U.S. business (see instructions—attach computation).  24 Tax than recomputing a prior year investment credit (see instructions—attach computation).  25 Subtract line 26 from line 25.  26 Foreign Corporations—business (see instructions—attach form 4255).  27 Subtract line 26 from line 30 serions (see instructions—attach computation).  28 Foreign Corporations—business (see instructions—attach computation).  29 Tax form recomputing a prior year line 31 serion line 31 serion line 32 serion line 33.  29 Tax form tax perference items (see instructions—attach computation).  30 Foreign line 30 year line 32 from line 33.  31 Tax form in a serion seri   | 3 8                    | Total of lines 15 through 19   | 8     |                              |
| 22 Enter amount to be included by replaced (see instructions).  23 Alternative but for certain small companies (Schedule A-2, line 6).  24 Alternative but for certain small companies (Schedule A-2, line 6).  25 Income tax—line 23 or 34 above, or line 18 of searint Schedule D (Fam 1120), whicher applier.  25 Tax credul-du's Freign x x credit (attach Form 1138).  26 Tax credul-du's Freign x x credit (attach Form 4874).  27 Subtract line 26 from tine 25.  28 Foreign Corporations—tax on income not connected with U.S. business (see instructions).  29 Tax from recomputing or pior year investment credit (attach Form 4826).  29 Tax from recomputing or pior year investment credit (attach Form 4826).  29 Tax from recomputing or pior year with Credit (see instructions—attach computation).  30 Tax from recomputing or pior year with Credit (see instructions—attach computation).  31 Alternative to the proper tax payments.  (b) 1939 estimated tax payments are credit.  (c) 1939 estimated tax payments.  (d) 1st deposited from 1939 entimated tax applied for on Form 4466.  (e) Credit by reciprocal for tax paid by shormeyir (set under section 880.)  (e) Credit by reciprocal for tax paid by shormeyir (set under section 880.)  (f) Instructions—attach computed a proper of the section 830.  (g) Credit by reciprocal for tax paid by shormeyir (set under section 880.)  (g) Credit by reciprocal for tax paid by shormeyir (set under section 880.)  (g) Credit by reciprocal for tax paid by shormeyir (set under section 880.)  (g) Settler anomal for file 33 from line 33.)  25 Estimators of embery 1 electer that I has a same that it has a same that it has a same that it has a same that it has a same that it has a same that it has a same that it has a same than the same that it has a same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the same than the s  | 2                      | Special computation. If line 6 is less than \$12,000, see instructions.  | 12    |                              |
| 25 Tatal—(epictable amount from line 20 of line 21) plus into 22.  25 Tatal—(epictable amount from line 20 of line 21) plus into 22.  25 Income tax—line 23 of 24 above, or line 18 of separate Schedule 0 (farm 1120), whichever applies.  26 Tax credit—(e) Foreign tax credit (attach form 1118).  27 Subtract line 26 from line 20 of 24 above, or line 18 of separate Schedule 0 (farm 1120), whichever applies.  28 Subtract line 26 from line 26 from 1884).  29 Subtract line 26 from line 20 year investment credit (attach form 4874).  29 Tax from recomputing a prior year investment credit (attach form 4825).  29 Tax from recomputing a prior year investment credit (attach form 4826).  29 Tax from recomputing a prior year investment credit (attach form 4826).  29 Tax from recomputing a prior year investment credit (attach form 4826).  30 Tax from recomputing a prior year investment credit (attach form 4826).  31 Tax from recomputing a prior year will come a credit (b) 1979 estimated tax payments (see instructions—attach form 4826).  31 Tax from recomputing a prior year will come a credit (c) 154 deposited form 7004  (d) 154 deposited form 7004  (d) 154 deposited form 7004  (e) Credit by reciprocal for ax payments.  31 Tax from recomputing a prior year will recompanie the section 826 (c) 164 depositary method of payment.  32 Tax from recompanies of the prior form 4466  (e) Credit by reciprocal for ax payments.  33 Tax from 18 Tax from 7004  (a) Credit by reciprocal for ax payments.  34 Tax DuE (authract line 33 from 18 33).  35 Credit solor of the 18 star section 820 sequence of the payment as are posterior of the payment as are posterior.  34 Tax DuE (authract line 33 from 18 33).  35 Credit by reciprocal in 32 trom 18 33.  36 Enter second line 18 to securate the brace of in the manner and to the law amount of the payment as and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and paymen  | ผ                      |  | ង     |                              |
| A riterange of a section of a s  | ដ                      |  | 2 2   |                              |
| 15 Tax credits—(4) Foreign tax credit (attach form 1118). 156  (b) Investment credit (attach form 3469). 156  (c) Note credit (attach form 3469). 156  (d) Jobs credit (attach form 3469). 156  27 Subtract line 26 from line 25  28 Subtract line 26 from line 25  29 Tax from tecomputing a prior year investment credit (attach form 4256). 158  29 Tax from recomputing a prior year will xeading (see instructions—attach form 4256). 158  29 Tax from recomputing a prior year will xeading (see instructions—attach form 4256). 158  29 Tax from recomputing a prior year will xeading (see instructions—attach form 4656). 158  29 Tax from recomputing a prior year will xeading (see instructions—attach form 4656). 158  20 Tax from recomputing a prior year will xead (see instructions—attach form 4656). 158  21 Tax Lax (sed lines 27 through 31 lines (see instructions—attach form 4656). 158  22 Tax from recomputing a prior year will xead (see instructions—attach form 4656). 158  23 Credit: (a) Deverpament from 1978 allowed as a credit. 158  (b) 1979 estimated tax payments  (c) Less reflection of 1979 estimated tax payle down from 4466 (1) 158  (d) Tax deposited from 704  (d) Tax deposited from 704  (d) Tax deposited from 704  (e) Credit from regulated into 32 from line 32). See instruction G for depositary method of payment. 188  28 OVERPAYNET (subtract line 33 from line 32). See instruction G for depositary method of payment as any populate and entiled to 1880 estimated tax payle and the tax payle and the sea of any populate and entiled to 1880 estimated the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189 estimated tax payle and the 189   | 2 2                    | Alighthative tax for certain small compounds (Schools of the 120), whichever   | 25    |                              |
| (b) Investment credit (ettach form 3468)  | 1 %                    | Tax credits—(a) Foreign tax credit (attach Form 1118).   |       |                              |
| (d) Work incentive (With) credit (statch Form 4874).  25 Subtract line 26 from the m 5884).  28 Foreign Corporations—tax on income not connected with U.S. business (see instructions).  29 Tax from recomputing a prior year investment credit (statch Form 4825).  29 Tax from recomputing a prior year investment credit (statch Form 4825).  29 Tax from recomputing a prior year with credit (see instructions—attach computation).  29 Tax from recomputing a prior year with Credit (see instructions—attach computation).  31 Minimum tex on tax preference items (see instructions—attach form 4626).  32 Total Lax Godd Insex 2 Protough 3.1).  33 Credit: (a) Oversymment from 1978 ellowed as a credit.  (b) 1979 estimated tax payment from 1978 ellowed as a credit.  (c) Less refund of 1979 estimated tax payments.  (d) It a deposite from 7004  (d) It a deposite from 7004  (d) It a deposite from 7004  (d) It as appoint from 1004  (e) Credit Iny reciprocal for tax paid by altomaryli fest under section 860e).  (e) Credit Iny reciprocal for tax paid by altomaryli fest under section 860e).  (f) Instructions) required into 32 from into 33.  34 TAX Dutt (subtract line 32 from into 33.).  (g) Credit Iny reciprocal for tax payment and protour law and proport law any benefity control of payment.  36 OVERAYAMENT (subtract line 32 from into 33.).  18 Sequence of others  26 Enter anomed for line 35 you want. Cardine by 1300 estimated tax payment and the law anomed in remain intelling recompanying tax payment and proport law any benefity.  27 Credit Into a company.  28 Enter anomed that I has a same and the same payment and proport law any benefity.  28 Enter anomed that I has a same and the same payment and proport law any benefity.  28 Enter anomed that I has a same and the same payment and proport law any benefity.  28 Enter anomed the same payment of the payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and payment and  |                        | (b) Investment credit (attach Form 3468)   |       |                              |
| (d) Jobs creati (ettach Form \$884)   |                        | 4874)  |       |                              |
| 29 Subtract lime of from time 25 form time 25 form time 25 form time 26 form time 26 form time 26 form time 26 form time 26 form time 26 form time 26 form time 26 form time 26 for time 2  |                        | 5884)  | 1 2   |                              |
| 28 Toreign Congressions—Las on income and connected with U.D. Dustates (see instructions—25 per group town the computing a prior year Wilk credit (see instructions—21 per data the computation).  30 Tax from recomputing a prior year wilk credit (see instructions—21 per data the computation).  31 Total Lax (sed lines 22 through see instructions—21 per data the computation).  32 Total Lax (sed lines 22 through see instructions—21 per data the computation).  33 Credit: (a) Overpayment from 1978 allowed as a credit.  (b) 1979 estimated bax payments  (c) Less returned of 1979 estimated bax payments  (d) Tax deposited from 704  (d) Tax deposited from 704  (d) Tax deposited from 704  (d) Tax deposited from 704  (e) Credit from regulated intensivent companies (starch from 243) and other tax credits (see instruction C for depositary method of payment.  34 TAX DUE (subtract line 33 from line 32). See instruction C for depositary method of payment.  35 OVERPAYMENT (subtract line 33 from line 33).  36 December of emboure and payment of the track of the payment and payment and payments and companies are companies.  37 December of emboure and payment (steer these bacapent) is been an all information of eights be payment as a companies.  38 December of emboure and payment of the payment and payment and payment and payments are provingly and payment and payment and payments are companies.  38 December of emboure and payments are companies and information and payment and payments are companies.  39 December of emboure and payments are companies and an artificial between a second payments and payments are companies and payments are companies and payments and companies and payments are companies and payments.  39 December of emboure and payments are companies and an artificial payments are companies and an artificial payments are companies and an artificial payments.  39 December of emboure and payments are companies and artificial payments are companies and artificial payments.  30 December of emboure and payments are companies a  | 27                     |  | 3 8   |                              |
| 29 Tax from recomputing a pinot year investment treat (state) recomputing a pinot year investment treat (state) recomputing a pinot year investment treat (state) recomputing a pinot year investment team (stee instructions—attach computation)  31 Aminimum tea on tax preference items (see instructions—attach form 4626)  32 Total Lax (ordinary and trong 1978 ellowed as a credit (c) tax (state) and the state of the state   | ম                      |  | 8     |                              |
| 3.0 Tat from recompounds a prior year mit used in the very manufacture consequence of the control of the contro  | X 1                    | Tax from recomputing a prior year investment credit (attach form 4255)   | 8     |                              |
| 32 Total Lax (ed Onerpayment from 1978 ellowed as a credit.  (b) 1379 estimated by payment from 1978 ellowed as a credit.  (c) Laxs returnated by payment from 1978 ellowed as a credit.  (d) Tax deposited from 7004  (d) Tax deposited from 7004  (e) Credit by reciprocal form 7004  (f) Tax deposited from 7004  (g) Credit by reciprocal from 7004  34 TAX DUE (authorised investment constanter entrarts from 2493) and other tax credits (see 100 to  |                        | 3 Tax from recomputing a prior year with diguit (see instructions—attach Form 4626).   | 31    |                              |
| 13.2 Credit; (4) Overpainment from 1979 ellowed as a credit.  (b) 1979 estimated bax payments.  (c) Less retinded of 1979 estimated bax explined for on Form 4466 (1) for deposited of 1970 estimated bax payments.  (d) the deposited form 709 estimated bax peptided for on Form 4466 (1) form 1970 estimated of 1970 estimated form  |                        | Minimum tex on tex presented remains the management of the managem | 32    |                              |
| (c) Less returnated tax polyments.  (d) Less returnated tax polyments.  (e) Less returnated by settionery from 500 (stuch)  (d) Less control of 1979 estimated tax epited for on Form 4466 (c)  (e) Credit by reciprocal for tax paid by storomery from 1000 (stuch)  (ii) Credit by reciprocal for tax paid by storomery from 200 and reciprocal for tax paid by storomery from 200 and reciprocal for tax paid by storomery from 200 and reciprocal for tax paid from 1000 and 1000 (stuch)  34 TAX DUE (subtract line 32 from line 33).  15 Set first anomal fine 15 you went. Cardind by 1300 estimated tax paid from 1000 (stuch)  15 Set first anomal fine 1000 (stuch)  15 Set first somethy 1 beas summed to receive integers to 1000 (stuck)  15 Set first somethy 1 beas summed to receive integers to 1000 (stuck)  15 Set first somethy 1 beas summed to receive integers to 1000 (stuck)  15 Set first somethy 1 beas summed to 1000 (stuck)  15 Set first somethy 1 beas summed to 1000 (stuck)  15 Set first somethy 1 beas summed to 1000 (stuck)  16 Set first somethy 1000 (stuck)  17 Set first somethy 1000 (stuck)  17 Set first somethy 1000 (stuck)  18 Set first somethy 1000 (stuck)  18 Set first somethy 1000 (stuck)  18 Set first somethy 1000 (stuck)  19 Set first somethy 1000 (stuck)  10 Set first 1000 (stuck)  10 Set first 1000 (stuck)  10 Set first 1000 (stuck)  10 Set first 1000 (stuck)  10 Set first 1000 (stuck)   | 3 6                    |  |       |                              |
| (c) Less refund of 1979 estimated tax expliced for on Form 4466 (( ) take deposite from 1004 (in the deposite from 1004 (in the deposite from 1004) (in the deposit from 1  | <u>-</u>               |  |       |                              |
| (d) Test deposited from 1004 Form 2005 (situal)  (e) Creat by reciprocal forms point as part of the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the control and the property of the property o  |                        | (c) Less refund of 1979 estimeted tax applied for on Form 4466   |       |                              |
| (c) Credit by Preciprocal for that spoid by elitomeyrif-fest under section Selection.  (d) Credit by Preciprocal for that spoid by elitomeyrif-fest under the section Selection.  34 TAX Dut (authorization 31 from line 32). See instruction of for depositary method of payment.  35 OVERPATAENT (subtract line 33 from line 32). See instruction of for depositary method of payment.  36 OVERPATAENT (subtract line 32) from line 32 from line 32 from line 32 from line 32 from line 33 from line 34 from line 34 from line 35 from line 35 from line 35 from line 35 from line 35 from line 35 from line 35 from line 36 from line 37 from line  | _                      | (d) lax deposited Form 7004 Form 7005 (attach)   |       |                              |
| 35 OVERPATALENT (subtract line 32) from line 32). See instruction G for depositary method of payment. 34 35 OVERPATALENT (subtract line 33 from line 32).  36 OVERPATALENT (subtract line 32 from line 33).  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behanded P 35  Behander P   |                        | (e) Credit by reciprocal for tax paid by attorney-in-fact under section 826(e)   |       |                              |
| 35 OVERSTANDET (subtract line 32) From line 33) From line 33 From line 33 From line 33 From line 33 From line 34 From line 35 From line  |                        |  |       |                              |
| 3.6 Enter amount of line 35 you went Cardidod to 1900 exhausted tax.  Under positive of series 1 decise that I have samuled this return, including accompanying scholur and returnation of the best of my beneficies and the series of series 1 decises that the property is series for the series of the best of my beneficies control and one of the best of my beneficies and the series of the series   | h m                    |  | -     |                              |
| Under peatitie of petron 1 detarn that I have samined bit notes, let faiting excepting schooling and particular of petron 1 detarns of a period for the period of which the period is not period of the period of th  | <u>_</u>               |  | -13   | Ι.                           |
| Superior of officer  Superior of officer  Option  Opti  |                        | schedules and states<br>of which the prepared  | Ĭ     | â                            |
| Signature of efficient Charles  | 4                      |  |       |                              |
| Parties of the partie  | N                      | One The  |       | accial                       |
| Firm's name (or   | P                      | Proparer and date and date and date  | Q     |                              |
| White if self-employed in   | ч                      | Firm's name (or  | A     |                              |

| 2 Premums (See nestructions)   |   |   |
|--|---|---|
| 3 Total (add lines 1 and 2)  |   |   |
| 4 If line 3 is not more than \$500,000, enter \$6,000. If line 3 is less than \$1,100,000, but in enter 1% of the difference between \$1,100,000 and the amount on line 3.   | e 3 is less than \$1,100,000, but in excess of \$500,000, he amount on line 3   |   |
| Middle C. S. Frotection Against Loss Deduction—Section 624(a) 1 Losses incurred on insurance contracts (Schedule B-1, line 11)   | 1. line 11)   |   |
| 2 1% of line 1   |   |   |
|  | 2. Firsting, either in any one State or within windstorm, hait, flood, earthquake, or                                 | =   |
|  | %   |   |
| (d) Less   | 40%   |   |
| (f) Schedule B, line 7, multiplied by (e)  |   |   |
| Protection Against (a)   | incured wring gain (c) Concentrated risks (d)   | (d) Total (sum of cols. (a), (b), and (c))                  |
| Balance at beginning of ye   |   |   |
| 3 Totals (add lines 1 and 2)   |   |   |
| SUBTRACTIONS:  |   |   |
| 5 Section 824(d)(1)(B)   |   |   |
| Section 824(d)(1)(C)   |   |   |
|  |   |   |
| 8 Section B24(d)(1)(t)   |   |   |
|  |   |   |
| PART 1—Income  | PART II—Deductions  |   |
|  |   |   |
|  | 2 59.13% of Part I, line 2  |   |
|  | 3 85% (see instr. for 100%) of Part I, line 3   |   |
| 4 Certain affiliated groups  | 4 Total (see instructions for 85% fimitation).  |   |
| 6 Total (add lines I through 5)  | 6 Total (fine 4 plus tine 5)  |   |
| Saltable 1. Compensation of Officers (See instructions.  | Attach  | -   |
| Additional Information Required  | (c)   | ě   |
| D bid you previously submit a copy of the National Association of Incurance Commissioners, annual statement for the preceding  | (d) Employees' families at conventions of meetings?   |   |
| years as required by General Instruction 17.   | If "Yes, were any of these conventions or meetings  | reetings  |
| If Yes, name the Internal Revenue Service Center where   | outside the U.S. or its possessions?  |   |
| filed <b>P</b>   | (e) Employee or family vacations not reported on form   | on form   |
| Commencement annual chalement accompany this celuin?   | W-27 (2) Enter total amount claimed on form 1120M for ent   | Hertain Will. 72.7  |
| If 'No ' see instructions and attach an explanation why the  | ment, entertainment facilities, gifts, travel, and conven-  | conven-   |
|  | under section 274(d) (see instruction 0) ▶  |   |
| F Did you at the end of the taxable year own, directly or indi-  | Did you tile all required forms 1087, 1096, and 1099?   | 6   |
| rectly, 50% or more of the voting slock of a domestic cor-   | J At any time during the fax year, did you have an inte   | erest in  |
| poration (for rules of attribution, see section 267(c))?   | of a signature of other authority over a bank account, se cutilities account, or other tinancial account in a foreign | foreign   |
| (1) name address, and identifying number, and  | Country (see instruction M)?  K Were you the grantor of, or transferor to, a foreign                                  | trust m   |
| G Were you a US shareholder of any controlled foreign corpora  |   | or not  |
| tion (see sections 951 and 957)? (II "Yes," attach Form(s)   |   |   |
| 3646)  | L. Ouring the tax year was any part of your tax accounting records  | records   |
| H (I) Did you claim a deduction for expenses connected with  | maintained on a computerized system?  | 1   |
| the content of the co | W Are you required to prorate your surface exemption under sec  | Are you required to prorate your surfax exemption under sec |

|--|

### Instructions for Form 1120M Internal Revenue Service Department of the Treasury U.S. Mutual Insurance Company Income Tax Return

(References are to the Internal Revenue Code.)

## General Instructions

that fail to submit the annual statement with their income fax return may be sub-ject to the delinquency penalty. Please see instruction L.

A. Who must file Form 1120M.—
Every domestic mutual insurance company (except a life insurance company (except a life insurance company to a life insurance company subject to tax under section 801 and every foreign corporation for excrying on an insurance usuness within the U.S. (if with respect to its U.S. bustance company subject to its U.S. bustance company subject to its U.S. bustance company subject to tax under section 821) must file Form 1120M.

Exceptions.—(a) Certain mutual insurance companies exempt under ton 501(c)(15). (See Form 990.)

poses of its insurance business and re-serves or otherwise ceases to be entitled to be fased under section 821, but con-trours its corporate existence for the pur-pose of winding up and inquidating its affairs (See Form 1120.) (b) A mutuel insurance company subject to tax under section 821, which dis-

## Information returns and forms that may be required .--

wage and tax statement, and transmittal of income and tax statements. 1. Forms W-2 and W-3 —Employee's

2 Form W-2P—Statement for recip-rents of annuttes, pensions or retired pay and penadic payments from retire-ment plans

3 Forms 1087–DIV, INT, MED, MISC, and OID — Naminees' information returns for reporting dividends, interests, medical and health care payments, misdiscount that were received as a nominee cellaneous income, and original issue 5

4 Form 1096 —Annual summary and transmittal of U.S. information returns. 5452 -Corporate report behalf of another person. Form

tion returns regarding dissolution or liq-uidation, and distributions in liquidation, Forms 966 and 1099L.—Informa-

7. Forms 1099–DIV, INT, MED, MISC, OID, PATR, and R.—Information returns for reporting certain dividends, interest income, medical and health care payments, miscellaneous income payments. original issue discount, patronage divi-dends, and total distributions from profit-sharing and retirement plans.

Foreign corporations carrying on an insurance business within the U.S. must file their returns with the Internal Revenue Service Center, Philadelphia, PA

Detawers, District of Columbia, Kentucky, North Tennessae West Virginia

8 Form \$713.—International boycott repard for persons having operations in or related to "boycoting" countries, in addition, persons who participate in or cooperate with an international boycott, may have to complete Schedule A or Schedule B and Schedule C of Form \$5713 to compute their loss of the following tens: the foreign tax credit, the definant of earnings of controlled foreign corporations, and DISC benetits.

rie Form 7005 to request an additional extension after obtaining an automatic 3-month extension by filing Form 7004. F. When to file.—The return must be filed on or before March 17, 1980 File Form 7004 to request an auto-matic 3-month extension of time to file Form 1120M. C. Period covered.—This return is for calendar year 1979 (Section 843.) If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

G. Depositary method of tax payments.—The blance of tax due (line 34) must be paid in full when the return is filed or in two installments, 50% on or before March 17, 1980 and 50% on or before June 16, 1980. come must be computed using the meth-od of accounting regularly used in keep-ing the corporation's books and records. In all cases, the method adopted must D. Accounting methods.—Taxable in clearly reflect taxable income. (See sec-

Deposit corporation income tax payments and estimated tax payments with a preinscribed Federal Tax Deposit (FTD) Form 503. Make these tax deposits with either a financial institution qualified as a Depositary for Federal Taxes or the Federal Taxes or the Federal Bank or Branch (FRB) servicing the geographic area where the control to Federal Records of deposits the method of accounting used to report income in provy years (for income as a whole or for any material tem) may not be changed without first obtaining consent on Form 3115. Application for Change in Accounting Method. permits, to report Unless the law specifically

amounts.—Money items may be shown as whole dollar amounts by eliminating any amount less than 50 cents and increasing any amount from 50 cents. creasing any amount from 50 cents through 99 cents to the next higher dol-Rounding off to whole-dollar

will be sent to the internal Revenue Service for crediting to the corporation's account. See the instructions on the back of form 503 for additional information

The timeliness of deposits will be determined by the date received by the financial institution or FRB. If a tax pay-

and exceptions

| Sevening Sertion Service Centerna Service Centerna   |                              |
|--|------------------------------|
| E. Where to file.— The corporation's pincipal Usa bac following Infantabassas, offer, in street.  Bassassas, offer, in street.  Bassassassassassassassassassassassassass | to tersey, New York City and |

| <b>&gt;</b> | Holtwille, MY  |  |
|-------------|--|--|
| <b>&gt;</b> | New tensey, New York City and<br>countries of Nassau Rockland,<br>Suffish, and Westchaster |  |

| 3                         | 08501  |
|---------------------------|--|
|                           | Andover, MA 05501  |
| Suffells, and Westchester | New York Isil other counties),<br>Connecticut Mains,<br>Massachusetts, Nee Hampshire,<br>Rhode Island, Varmont |

ment is made by mail, a deposit received after the due date will be considered timely if the tarpayer establishes that it was mailed on or before the second day before the prescribed due date as provided by section 7502. Tax deposits made at FRBs which are not in com-

Cincinnati, OH 45995 73301 84201 Atlants. CA Austin. TX Ogden, UT Kansas City, MO Arbines, Keess, Lestina, free Mister Olishems, Tass Alesta, Arizen, Calendo, Idabs, Winesota, Mostana, Idabs, Winesota, Mostana, Bastes Olegan, South Dabeta, Utah, Wathington, Wyeming a. Arizona. Caterado.
J. Minterota. Montana.
Saha. Nerada. North
Ra. Gragon. South Dislota.
Washington. Wyoming. Historia, Jone, Missouri, Wisconsin California, Hawaii

Wichigan, Ohlo

the corporation Corporations needing such deposit forms may apply for them from the Internal Revenue Service Center where they will file their returns. The application should include the corporation's name, identification number, action's nd the taxable year to which the Preinscribed FTD Forms 503 mailed to corporations on a basis depending on the taxable the corporation Corporations or the corporations or the corporations or the corporations or the corporation or the corporations or the corporations or the corporations or the corporations or the corporations or the corporations or the corporations or the corporations or the corporations or the corporations or the corporations or the corporations or the corporations or the corporation or the corporations or the corpor deposits relate.

make estimated tax payments if it can expect its estimated tax (income tax less credits) to be \$40 or more must Estimated tax. -- A corporation

Form 1120-W may be used as a work-sheet to compute estimated tax.

The separate income tax returns of a group of corporations located in several Service Center regions may be fifted with the Service Center for the area in which the principal office of the managing corporation that keeps all the books and records is located.

If there was an overpayment of estimated fax, fill Form Adde for a "quick retund" if the overpayment is (1) at least 19% of you evented income tax lability ANU (2) at least \$500. This application must be made within 2½ months after the end of the Isaable year and before fore form 1120M is filed.

tions.—See section 551(c) and attach the required statement if there was an ownership of % or more in value of the outstanding stock of a foreign personal holding company.

A taxapeyer who controls a foreign corporation or is a 10% or more share. Holder of a controlled foreign corporation, may be required to lite forms 2952 and 3646. H. Stock ownership in foreign corpora-

I. Annual statement.—A copy of the annual statement for mulcula insurance companies adopted by the National Association of liverance Commissioners for the year 1979, as field with the linsurence Comment of the State or District of Columbia, together with copies of Columbia, tog (bonds and stocks) must accompany the return (see section 1 6012-2(c) of the egulations).

Similar copies for the preceding year must also be furnished, if not already filed for such year.

they instead of the larger state If you use may be filed

Signature,—The return must be signed and dated by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other cor-

porate officer (such as tax officer) au-thorized to sign. A receiver, trustee, or assignee must sign and date any return required to be filed on behalf of a corpopliance with deposit requirements will coverables be processed by the receiver ing FBR rather than returned to the saxe payer. Furthermore, such tax payments received by an FBR will be dated as paid the accompanying payment instru- In ment are collected by the FBR, and if o made by mail section 7502 will not ap-

charge the corporation, that person in about on standing about one system return. Certain others own prepare form 1120M should not sign. For example, a regular, full-time nemployee of the corporation such as iden, secretary, etc., does not have to sign. (The list is not all inclusive.)

Generally, anyone who is paid to pre-pare form 1120M must sign the return is one of fill in the other blanks in the Paid repearer's information area of the ra-If your corporate officer filled in Form 1120M, the space under the signature of officer should remain blank. If someone prepares Form 1120M and does not

will be cyclical year of

Fresns, CA 93888 Memphie, TN 37561 Philadelphia, PA 19255

turn.

When more than one person prepares Form 1120M, the preparer with primary responsibility for the overall accuracy of the refurn must sign as the preparer. If the preparer is self employed (i.e.,

is not employed by any person or business entity to prepare the return), he or she should check the "self employed" box.

preparer is required to sign Form 1120M, please contact an IRS office. If you have questions about whether a The person required to sign the return

as preparer MUST complete the required preparer information and

Sign it, by hand, in the space provided for the preparer's signature (Signature stamps or labels are not acceptable);

ar with their responsibilities Publicain 1045, information the Preparers of
Federal Income Tax Returns, lists some
of the preparer's other responsibilities
and penalties for which he or site may be
liable. The publication also contains the
regulation citations which govern their Give a copy of Form 1120M to the taxpayer in addition to the copy filed with IRS. Tax return preparers should be famil-

needed on forms or schedules, attech separate sheets and use the same arrangement as the printed forms, but show the totals on the printed forms. Be sure to put the fazasyer's name and employer identification number on these separate sheets. more space is Attachments.—If ×

Penalties.

ing any extensions of time for filing may be subject to a penalty of 5% a month, up to a maximum of 25%, for each month the return is not filed. The penalty Avoid penalties and interest by correctly filing and paying the tax when due.

I A corporation that fails to file its tax return by the prescribed due date includ

net amount due-secis imposed on the tion 6651(a)(1).

2. A corporation that fails to pay the lax when due may be subject to a penalty of 1/2 & a month of reston of a month, up to a maximum of 25%, for each month the tax is not paid (the penalty is alty may be imposed under section 6651 (a)(1) for failure to include the annual Since section 1 6012–2(c) of the reginations requires that the annual statement be filed as part of the return, a penstatement when filing the return.

The above penalties will not be im-posed of the corporation can show that the failure to file or to pay was due to reasonable cause and not to willful neimposed on the net amount due—section 6651(a)(2)).

interest charge imposed on unpaid tax at a rate pursuant to section 6621. These penalties are in addition to the

3 A corporation that fails to pay the proper estimated tax when due may be subject to an underpayment penalty for the period of underpayment (section 6655) at a rate pursuant to section 6651. If estimated lax was underpaid, attach Form 2220 to show how you figured the penalty or which exceptions you believe you meet.

M. Foreign financial accounts and for-

Question J. Check the Yes box if either (1) or (2) below applies to you. eign trusts.

(1) At any time during the year you had an interest in or signature or other authority over a bahk account, securities account in a foreign country. Exception: Oheck No if either of the following apply to your or the combined yellow of the account was \$1,000 or less during the whole

year.
The accounts were with a U.S. military banking facility operated by a U.S. financial institution. You own more than 50% of the 3

Get Form 90–22.1 to see if you are considered to have an interest in or signature or other authority over a bank account, securities account, or other finanstock in any corporation that owns one or more foreign bank accounts.

If you checked Yes for Question J. Ifle Form 90–22. It you was 30, 1980, with the Department of the Treasury at the ad-dress shown on the form Form 90–22. I is not a tax return, so do not the if with the IRS. cial account in a foreign country

You can get Form 90-22 1 from many

Question K. Check the Yes box if you were a grantor of, or a transferor to, a for eign trust that existed during the tax IRS offices

Corporations that do not have an EIN should apply for one on Form SS-4, and it should apply for one on Form SS-4, and it should apply for one of Form SS-4 to the same internal Revenue Service Center to which form 1120M is sent Write "apply and form into space provided for EIN, it is not received by the time Form if it is not received by the time Form if

if it is not received by the time form

1.120M is that it is not received by the time form

0. Travel and entertainment (section

1.24(4)...(-65 en time HC), page 4)—

The amount required to be entered is the original amount required to be entered is the close and the second of the second or the

dise purchased for resale, or capitalized in asset accounts, etc. should be reported in the total as if they were fully deducted on the return event hough all or a portion of such expenditures are in cluded in ending inventory, asset accounts, etc.

Do not include amounts treated as s Expenditures paid or incurred in tax years beginning in 1979 that are included in the cost of inventory, merchan-

Forms Ö reported compensation and

See regulations section 1.274-5 for definitions and rules governing the types of expenses for which substantiation is required and therefore reportable in item H(2)

Note: Cenerally, for taxable years ending after December 31, 1978, no deduction is allowed for any expense paid or incurred with respect to a facility which is used in connection with an activity which is of a type generally considered to constitute entertainment, amusement, or recreation. See section 274(a).

## Specific Instructions

(Numbered to correspond with the line numbers on the return.)

For Page 1 of Return
5. Unused loss deduction.—The
amount of the deduction is the total of
the unused loss carryovers and carrybooks to the tazble year.
Unused foss.—The term "unused
loss" for any tazble year means the
amount by which—
(1) the sum of the statutory underwriting loss and the mestiment loss, ex-

(a) the taxable investment income,(b) the statutory underwriting income, the sum of-© ©

(c) the amount required by section 8224(d) to be subtracted from the protec-tion against loss account. The unused loss for any loss year is (1) an unused loss carryback to each of

year, and (2) an unused loss carryover to each of the 7 Tasable years, calloung the 1 loss year, and (2) an unused loss carryover to each of the 7 Tasable years, calloung the per of the 10ss year, or an irrevocable effection may be made whereby a rice potential loss 5 may only be carried over to each of the 7 years following the earrybuck period. After applying the net operating loss to that may be carried to each of the res that may be carried to each of the res summing tasable years is the excess (1 say) of the amount of the loss over the 3 sum of the oritests (as defined in section e 825(1)) for each of the provided carried to the provided in section e 9 may be carried to the provided in section e 825(1) for each of the provided control or the control or the provided control or the control or the provided control or the control or the control or the control or the control or the control or the control or the control or the control or the control or the control or the control or the control or the control or the control or the control or the co the

(1) to or from any taxable year for which the insurance company is not sub-ject to the tax imposed by section 821 (a), or Limitations. —An unused loss may not be carried—

(2) to any taxable year if, between the loss year and such taxable year, there is an intervening taxable year for which the insurance company was not subject to the tax imposed by section 821(a).

loss rules regarding an insurance com-pany that has changed its form of organi-zation or has changed the nature of its insurance business. See section 844 for special carryover

21. Special computation.—Section 821(a)(2) misoses a limitation on the income tax labulty of a mutual insurance company whose taxable income is less less than \$12,000 the amount on line 6 is less than \$12,000, subtact \$6,000 from the amount on line 6, and muttoply the result by 34.8c. Enter the result of this mututolication on line 21.

22. Amount to be included by reciprocal.—For election and required statement of a reciprocal to be subject to the limitation in section 826(b), see section 826(a) and its regulations. For computation of tax on the section 826(a) amount, see below.

able income is \$100,000 or more before the inclusion of the section 826(a) amount, make no entry. If the mutual in surance company's taxable income 1s less than \$100,000 before the inclusion taxof the section 826(a) amount, you must make a computation to tax the section make a computation to tax the section 826(a) amount at the highest rate of tax specified in section 11(b) (46%). If the mutual insurance company table income is \$100,000 or more bef

For example, a mutual insurance company's taxable income is \$110,000, \$40,000 of which is attributable to the section 8256 amount, 161 that \$40,000 amount, \$5,000 has been taxed at 30% (the third stable income bracket), \$25,000 has been taxed at 40% (the fourth taxable income bracket), \$75,000 has been taxed at 40% (the fourth taxable income bracket), \$75,000 has been bracket), \$75,000 has been bracketh, and \$10,000 has been taxed at 46%.

You must multiply each emount by the appropriate percentage so that the sec-

ton 826(a) amount is taxed at the high. est rate of tax specified in section 11(b). Therefore, the \$5,000 amount is multiplied by 16% (46% less 30%) and the \$25,000 amount is multiplied by 6% (46% less 40%). The \$10,000 is not adjusted since it has already been taxed. loss

If you have made an election under section 826(a) and there is an amount to be taxed at the highest rate specified in showing the computation of the tax and enter the total on line 22. section 11(b), please attach a statement

Sched 24. Alternative tax for certain

companies. -- See instructions for

26(a). Foreign tax credit.—In general. the per-country limitation cannot be used in computing the foreign tax credit. See Form 1118 for rules on how to compute the foreign tax credit.

26(b). Investment credit.—In most asses, the investment credit rate is 10% for property acquired and placed in service during the taxable year. Corporations may elect an 11% credit for such property in the corporation contributes 11% of the quantified investment to an employed the qualified investment to an employed. stock ownership plan (ESOP). A corpora-tion may efect up to an 11 5% credit for qualifying 10% property if (1) the cor-poration increases is ESOP contribution from 1 5% up to 1.5% of the qualified in-vestment in 10% property and (2) cor-porate employees make an ESOP contribution of up to 1/2 %, in similar type property. Complete form 5500 for each employee stock ownership plan and file it on or before the last day of the 7th month following the close of the plan

year.
The limit on the amount of used property eligible for the investment credit Is \$100,000.

The investment credit also applies to qualified progress payments made during the construction of property that requires at least two years to construct and that has an expected useful life of at least 7 years. See Form 3468 for speciel rules and limitations.

The corporation is also allowed a 10% reeigy investment credit for investment in qualified energy property. The 10% regular investment credit if the energy property a also regular investment credit if the energy property is also regular investment credit if the

a credit of 50% of qualified first year wages and 25% of qualified accord year wages. See Form 4874 for definitions, special rules, and limitations. Also see Publication 906, Targeted Jobs and WIN Credits. Use form 3468 end Schedule B (Form 3468) to figure these credits.

26(c). Credit for wages paid or incurred in a Work Incentive (WIN) Pro--Generally, employers may claim

that portion of the wages or salaries paid or incurred which is equal to the amount of the Will recedi (determined without regard to the limitation based on tax (section 50A(a)(2))

The tax from recomputing a prior year investment credit may not be offset against the current year's investment See the instructions for line 26(d) ("Jobs credit") for instructions on how to identify lines where the corporation has reduced its salary and wage deduc-Jobs credit.—Employers may d to a jobs credit for hiring

30. Tax from recomputing a prior year 30. Tax from recomputing a prior year at summaries and summaries and summaries and summaries and summaries and summaries and summaries and supper to recapture it so, you must repay (with terrain exceptions) any tax credit prevounty taken on the salaries and wages paid or incurred to that em-

<u>×</u>

special

members of certain "targeted" groups See Form 5884 for definitions, special rules, and limitations. Also see Publica-

be entitled to a jobs credit

26(d).

ules, and limitations. Also see Publion 906, Targeted Jobs and

Doyce (See Form 4874)

The tax from recomputing a prior year work incentive credit may not be offset against the current year's work incentive

31. Minimum tax on tax preference items.—In general, the corporate minimum tax relies is 15% and the minimum tax exemption is the greater of \$10,000 or the regular income taxes for the year. thes, railroad rolling stock, on the job training facilities and child care facilities; reserve for losses on bad debts of finan-cial institutions; depletion, and capital The tax preference items are accelerated depreciation on real property, amor-tization of certified pollution control facil-Do not take an expense deduction for that portion of the wages or stalence paid to incurred which is equal to the applicable to be coded to the 90 of form 5884 form 5884 for additional information form 5884 for additional information of the organization of the shown how and where the reduction of the shown in this schedule that amount of the otherwise allowable deduction(s) was made. Shown in this schedule that amount of the deducted. Identity the line interaction and the net amount of the deducted. Identity the line interaction of salaries and wages is less than the pols credit on line 9 of form 5884. The pols credit on line 9 of form 5884. 26. Possessions corporation tax receit.—See form \$1.21 for rules on how to elect to claim this tax credit (section 936). Compute the credit on form \$73.5 and not cluste the amount of the credit in the total for line 26, page 1, form 120M Write in the margin next to the entry on line 26, the amount of the credit and dentity in the 35 section 936.

Attach Form 4626 if items of tax preference exceed \$10,000 even if there is no minimum tax, OR if you have any minimum tax liability deferred from a

prior (axable year to this year. 33(e). Gredit by reciprocal for tax paid by attorney-in-fact.—See section 826(e)

-A foreign

Foreign corporations

corporation carrying on an insurance business within the U.S. is taxable in the

corporation

manner as a domestic insurance

tion 821

and the regulations thereunder.

33(). Other tax credits.—The corporation may claim credit for Federal excise has on gasculine for farm use, business monhighway uses, intercity, local. and commercial Form 4136. and school bus uses, fishing vessel uses See Any other U.S. source income received by a foregin corporation not effectively connected with the conduct of a trade or all ownerses within the U.S. is taxed at a 30%, for lower treaty) rate. See section 881 if you have any such income, attach a schedule denkning the auture of income, amount of income, rate of tax (40% or lower treaty vate), and amount of 1ax. Enter the amount of tax imposed by section 881 on line 28, page 1.

company with respect to its income effec-tively connected with the conduct of a trade or business within the U.S. See sec-

tion 842

Also include on line 33(f) any of the ix included on line 28, page 1, which SCHEDULE A.—Taxable investment tax included on line 28, page was withheld at the U.S. source.

est reported as gross income must be de-creased by the amortisation of premiums attributable to the taxable year on bonds, notes, debentures or other evidences of indebtedness, determined (1) in accordreceived or accrued from all sources during the taxable year. The gross amount of inter-1. Interest.—Enter interest Income or (Loss)

ment showing method and computation ) ance with the method regularly em-ployed, if reasonable, or (2) in accord ance with regulations (Attach a state the investment credit must be recom-puted using as the useful life the period the property was actually held. (For re-

3. Grass rents.—Enter the grass amount received for the rent of property. Deduct expenses such as repairs, interest taxes, and depreciation in the proper lines for deductions. 4. Gross royalties.—Enter the gro amount of royalties. If a deduction claimed for depletion, report it on hi

or year offset

and some a vicine in the original and an according to company. On by a partnership of which the mutual insurance company is a member in include section 1245 and section 1250, etc. gains from Form 4797 with respect to investment assets only 5. Gross income from trade or busi-ness other than insurance business.— Enter the gross income from any trade or business (other than an insurance busi-

6. Leases, etc.—Enter the gross amount of income received from the entering into (or the alteration or termination) of any lease, mortgage or other instrument or agreement from which the mutual insurance company derives interest, dividends, rents, or royaltes

Losses from sales or exchanges of copial assets (except lossets from cabital assets sold or exchanged to obtain funds to meet abnormal insurance losses and in meet abnormal insurance losses and, similar distributions to policy, and, similar distributions to policy, and, similar distributions to policy, and, so the extent of gains from such sales or exchanges with respect to companies taxable under seccapital assets.—Report sales or ex-tranges of capital assets in separate Schedule O (Form 1120) (but see Sched ute A-3, page 3) Every sale or exchange of a capital asset, even though no gain or loss results, must be reported in de- Net gain from sale or exchange of ţa.

The net capital loss for such companies is the amounty with losses for the year from salics or exchanges of capital assets exceed the sum of the gains from salics or exchanges and the lesser of (1) the tarable investment income (computed without regard to gains or losses from the sale or exchanges of capital assets) or (2) losses from the sale or exchange of capital assets sold or exchange of capital inssets sold or exchange of capital inssets sold or exchange of capital inssets and to meet althormal insurance lasses and to provide for the payment of dividends and similar distributions to policyholders.

loss sustained in a taxable year may be carried back 3 years and forward 5 years as a short-term capital loss. The amount allowable as a capital loss carryback is However, the amount of a net

Page

29. Tax from recomputing a prior year investment credit.—If property is disposed of prior to the life-years category used in computing the investment credit,

subject to the limitation of section 1212

varier information relating to gains and losses from sales or exchanges of properly, see instructions for separate Schedule D (Form 1120).

### Deductions

wholly exempt from taxation under sec-tion 103. Interest wholly exempt from tax.—the amount of interest which Is

eral expenses to investment expenses, the total deduction cannot exceed the immitation on into 88. Schedule A-1. At tach a schedule showing the nature and amount of the items and group the minor items into one amount. See section 822 (c)(2). penses which are properly chargeable as investment expenses. If you allocate gen-11. Investment expenses.—Enter

crued exclusively upon real estate owned eby the company as provided in section is 164. For imitation on deduction, see in estruction 19(a).

usualer, mea, ingri, about, etc., and intercost of incidental reparts which nather materially add to the value of the property nor appreciably prolong its life, but keep it in an ordinary efficient operating condition. Do not incide any amount paid out for new buildings or for permanent improvements or betterments made to increase the value of any property or any amount expended on foreclosed any amount expended on foreclosed for property before such property or any property or any property or any amount expended on foreclosed for property before such property and for feeling burgoses. For limitation on this deduction, see instruction 19(a). 13. Real estate expenses.—Enter all ordinary and necessary building expenses, paid or accrued, such as fire insurance, heat, light, labor, etc.; and the

by reason of exhauston, wear and tear, or obsolescence, is proplying raiseable against the operations of the year. In any event, the deduction is limited to the depreciation on the property that is used, and to the extent used, for the purpose of producing the income specified in section 822(b). For limitation on this deduction, see instruction 19(a). Also see instruc-tions for Form 4562, Depreciation 1S. Depletion. -- See section 613 and Depreciation.-The amount de ductible for depreciation is an amount reasonably measuring a portion of the investment in depreciable property which,

613A for percentage depletion rates ap plicable to natural deposits

Attach Form T if a deduction is claimed for depletion of timber

Irade or business (other than an insur-ance business), the income from which is total deductions attributable to any included in the mutual insurance com-Trade

pany's gross investment income by reason of section 82(b)(2). Do not include losses of all from sales or exchanges of eapilal assets, (b) from sales or exchanges of property used in the trade or business, or (c) from the compulsory or involuntary conversion of property used in the trade or business.

during the taxable year on the company's indebtedness in-cured or continued to purchase or carry obligations on which the interest is wholly exempt from taxation. (Section the amount of interest paid or accrued 17. Interest paid or accrued.—Enter

to unter contain assays.—Linter ossess from about a saste sold or exchanged to growle funds to meet abourmal insurance by about and to grow or and to grow or and to grow or and a sold or exchanged to provide for such that he gross receipts from their exists it any for the taxable year of the excess, if any for the taxable year of the such of such or and or 18. Other capital losses.—Enter losses

## 19. Total deductions:

(a) Limitation on deductions relating to the all state owned and occupied.—The deductions included on lines 13 and 14 for real estate owned and occupied in whole or in part by the company are limited to an amount which bears the same ratio to those deductions (computed without regard to section 8230) (1) as the rental value of the space and the entire property (Attach a schedule with showing this computation)

(b) Items not deductible.—No deduc-tion is allowable for any amount allocable to a class of exempt income other than exempt interest income Items directly at tributable to wholly exempt income must be allocated to such income, and items directly attributable to any class of tax able income must be allocated to taxable псот

If an item is indirectly attributable both to taxable income and exempt income, a reasonable proportion of the item, determined in the light of all the facts and circumstances in each case, must be altocated to each.

amount of each class of exempt income, and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportionment sep-Attach a statement showing (1) the

1. Dividends received deduction.-instructions for Schedule E, Part

The 85% limitation on the dividends, received deduction does not apply for any year in which there is a loss from taxable investment income

### SCHEDULE A-2.—Alternative Tax for Certain Small Companies

tax for companies if the gross amount reported on line 7, Schedule A, plus premiums, is over \$150,000 but not over \$500,000. Section 821(c) provides an alternative

idends to policyholders, dividends leff on depost with the company, discounts on premiums paid in advance, interest ab-pited in reduction of premiums (whether on or required to be credited in reduc-tion of premiums under the terms of the contract), or any other item of a similar The term "premiums" means the total amount of the premiums and other con-sideration provided in the insurance con-tract without any deduction for commis sions, return premiums, reinsurance, div

Except for the apportionment, sales reported in this schedule should not be reported in separate Schedule D. Enter total other capital losses (line 10, column 7) on line 18, Schedule A and line 13, Schedule B-1

> tracts not issued by the tarabyer (such as a bayment or transfer of property in an assumption reinstrance transaction) but does not include amounts received from other insurance companies for losses paid under reinsurance contracts. (See section 1821—4(a)(1)(i) of the Such term includes advance premiums, premiums deferred and uncollected, and premiums due and unpaid, deposits, fees, assessments, and consideration in respect of assuming habilities under conregulations)

Any mutual insurance company that is subject to the tai, imposse by section 821(c) may elect to be subject to the tax imposse by section 821(a). See section 821(a) and the regulations thereunder for election to include statutory underwing income or lass.

The alternative tax is not available to a company that has a balance in its protection against loss account at the beginning of the farable year, or to a company that has an election in effect under section 821(d) to be taxed under section 821(a)

If the mutual insurance company meets these qualifications, use Schedule A-2 to compute its income tax hability for the mount from him 2 of Schedule and the complete lines 7 through 20 in page 1 of Form 1120M using the amount on him of 50 through 20 or page 1 into 6 of page 1 of 50 through 20 or page 1 into 6 of page 1 of 50 through 20 or page 1 of 50 through 20 or page 1 of 50 through 20 or page 1 of 50 through 20 or page 1 of 50 through 20 through 20 or 12

Special Computation.—Section 821 (c)(1)(8) imposes a limitation on the income tax liability of a mutual insurance company whose tarable investment in come (line 1 of Schedule A-2) is less than \$6,000. If the amount entered on

paid or accrued for business property in which the company has no equity. the amount of \$6,000. subtract \$3.000 from the amount entered on line 1 of Schedule A-2, and multiply the result by 34 %. Enter this amount on the 3 of Schedule

on indebledness incurred or continued to purchase or carry obligations on which the interest is wholly exempt from income tax (Section 265) Interest.-Do not include interest

SCHEDULE A-3.—Other

Capital Losses

See section 267 for the limitation on deductions for unpaid expenses and interest in the case of transactions between related taxpayers.

10. Tates.—Enter taxes paid or accrued during the taxable year. On oil include Ederal income tax, foreign or U.S. possession income taxes if a foreign tax credit is claimed, or taxes not imposed upon the corporation. See section 164(d) for apportionment of taxes on real property between seller Total gross recents from sales of capilital sasets in ten 10, coloums, 3, should not exceed the amount shown on line 9. If the recessary, goas recents from a particular sale of a capital asset should be apportant on the above schedule and the from IL20.

11. Losses incurred on insurance con-tracts.—To losses paid during the lax-able year, add salvage and reinsurance recoverable outstanding at the end of the preceding taxable year and deduct sal-vage and reinsurance recoverable outand purchaser

1. Investment income.—To all inter

SCHEDULE B-1,---Income

Deductions

and

standing at the end of the taxable year. To this result, add all unpaid losses out-standing at adding the taxable year and deduct unpaid losses outstanding at the end of the preceding taxable year. est, dividends, and rents received during the tarable year, add interest, dividends, and rents due and accrued at the end of the tarable year and deduct all interest, dividends and rents due and accrued at the end of the preceding taxable year.

losses to the extent of capital gains from separate Schedule D (Form 1120). Capital gains should be entered on line 3 (Also, see instruction 8 for Schedule A.) 12 Capital losses.—Enter only capital 13. Other capital losses. -- Enter the amnunt of losses from capital assets sold 2. Premiums earned...From the amount of gross premiums written on in-terance contracts during the tabable year deduct return premiums and premiums as drown in the result onto the result.

or exchanged to provide funds to meet abnormal insurance losses and to provide for the payment of dividends and similar distributions to policyholders. (Also, see instruction 18 for Schedule A.) 14. Worthless agency balances and debts in the nature of agency balances and bills receivable that became worththe receivable. S||Q so obtanged, add unearned premiums on outstanding business at the end of the preceding taxable year and deduct unearned premiums on outstanding buss tion of capital assets.—Enter the amount of gain (only) from the sale or other disposition of capital assets from Schedule (from 1120)

3(a) Gain from sale or other disposi-

ness at the end of the taxable year

terest earned during the taxable year that is excluded from gross income under section 103 15. Interest.—Enter the amount of an less during the taxable year

than capital assets) including involuntary conversions, and all section 1245 and section 1250 etc gains, see Form 4797, Supplemental Schedule of Gains and

reporting

3(b) Ordinary gain.—For

or exchanges of

property (other

Instructions Depreciation.—See 16.

17. Depletion.—See instruction 15 for thr Form 4562, Depreciation.

> S Decrease in subscriber accounts.— Enter the amount of the decrease for the scriber accounts of an internsurer or re-ciprocal underwriter. See instruction 20-for Schedule 8–1 for savings credited to

taxable year in savings credited to sub-

18. Contributions.—Enter contribu-tions or gifts paid within the tasable year too for the use of charaltable and govern-ment organizations described in section 170(c) and any unused contributions

subscriber accounts

Deductions

Corporations on the accrual hasis may deduct contributions paid on or carried over from prior years

the

ac.

stating that the resolution authorizing the contributions was adopted by the board of directors during the taxable year, and a copy of the resolution, must both be attached to the return. before the 15th day of the 3d month after the end of the laxable year if the contributions are authorized by the board an officer, of directors during the taxable year. declaration, signed by

not ex. ceed 5% of line 24, Schedule 8-1, computed without regard to any deduction for contributions. The total amount claimed may

of each organization and the amount appel if a contribution is made in property offers that maney, describe the kind of property contributed and the method used in determining its fair manety value. If a contribution carryover is included, show the amount and how it was determined. Charriable contributions in excess of the S% limitation may not be deducted for the taxable year but may be carried over to the next 5 taxable years. Attach a schedule showing the name

Special rule for contributions of certain property.—If a charitable contribution of property is made, the contribution must be reduced by the sum of,

(1) the ordinary income, short term capital gain, and

(2) for certain contributions 60.87% of the long term capital gain,

property described in section 123(1) or (2)) to an exempl organization de 1 scribed in section 69(1) to an exempl organization de 1 scribed in section 501(c)(3). For use in the case of the ill. needy, or infants, see section 170(e)(3) were sold at 145 Jan maker value. The every sold at 145 Jan maker value. The eveducion for 60.8% of the fong term capital gain applies to (1) contributions of tangable presonal property for use by an evention of a purpose of the contribution for a purpose of the contribution for a purpose of the contribution of the contributions of any property to or fur the use of certain or vale foundations. Section 170(c) For special rules, egginding a contribution of would have resulted if the property

Bargain sale to a charitable organiza-tion.—If a charitable contribution deduc-tion is taken for property sold to a char-itable organization, the adjusted basis for determining gain from the sale is an area of the same ratio to the aducted hasis as the amount realized is adjusted basis as the amount realized is to the fair market value of the property

19. Owidends paid or declared to policyholders —Enter the amount of dividends and similar distributions paid or declared to policyholders.

## 7. Salaries and wages —Enter t amount of salaries and wages paid or a crued during the taxable year. Page 6

Page 5

In the case of a mutual insurance com-pany which is an internasurer or recipro-cal underwriter, a deduction is allowed for the increase in asvings credited to subscriber accounts for the taxable year.

The term "swings retailed to sup-scribe accounts" means such portion of the surplus credited to the individual oc-counts of subscribers on or before March 15, 1980. This applies only if the com-pany would be obligated to pay such amount prompily to a subscriber if the amount prompily to a subscriber if the subscribe tremmated the contract at the close of the company's tazable year and only if the subscriber has been notified as required by section 1.822—6(c)(2)(v) of the regulations front purposes of defer-mining the tazable income, the sub-scriber must treat any such assings credited to the subscriber's account as a eredited to subdividend paid or declared "savings The term

21(a). Pension, profit sharing, etc., plans.—The number of plans to be entered refers to all plans for which all assists have not been distributed. Also include any plans in which assets were distributed in the current year. The number of plans MUST be indicated whether or of not a deduction is claimed.

Except for simplified employee pen-tion plans, complete form \$500 for each plan and the as a separate return. Com-plete Form \$500-C in idea of Form \$500 of there were fewer than 100 participants at the beginning of the plan year. See in-structions for above forms for computa-tion of allowable deduction on line \$21(a). If the test forms on or before the bast day of the 7th month following the close of the plan year REISA imposes penalties for failure to furnish complete informs ton and failure to firms statements and re-

Elet the amount of your contributions to elect the amount of your contributions to employee benefit programs (e.g., insur-ance, health and welfare programs) that are not an incidental part of a pension profit shaming, etc., plan included on line profit shaming, etc., plan included on line of a pension profit shaming, etc., plan included on line group legal services plan. Sec. all plans on 120 impose certain tutts on a me. 31 player which will permit employees (in cluding spouses and dependents) to excluding spouses and dependents) to exclude from mixture employees (include from mixture employees (include from mixture employees (include from mixture employees)).

5. Dividends-received deduction.— instructions for Schedule E, Part II.

received deduction does not apply to any year in which there is a loss from statutory underwriting income Imitation on the dividends-The 85%

Deduction

In the case of a taxpayer subject to the tax imposed by section 822(s), section 822(c) provides that if the gross amount received during the taxable year from the frens described in section 822(b) (other than paragraph (1)(D)) and premiums (including deposits and assessments) is the strip as 11.00,000, then there is allowed an additional deduction for the purposes of determining statutory underswring income or loss under section 823 (a) for the taxable year.

For definition of "premlums" see in-structions for Schedule A-2.

## SCHEDULE E.—Dividends

Part I-Dividend Income

1. Certain domestie corporations.— Enter dividends received from domestic corporations subject to income tax and which are subject to the 85% deduction under section 243(a)(1).

So-called dividends or earnings from mutual savings banks, etc., are really interest and should not be treated as dividends For dividends received from a regulated investment company, see section 854 for the amount subject to the 85% deduction.

corpora utility public Certain

tions.—Enter dividends received on the preferred stock of a public utility that Is subject to income tax and is allowed the deduction provided in section 247 for dividends paid.

Certain foreign corporations.—En-ter dividends received from foreign cor-porations and which qualify for the 85% deduction provided in section 245(a).

Enter dividends received from wholly-owned foreign subsidiaries and which are eligible for the 100% deduction provided in section 245(b).

In general, this deduction applies to guiddends paid out of the serfings and points of a foreign comporation for a tax-standing stock is owned (directly or in-creatly) by the domestic corporation relevant put de directly or the gross income from all sources is effectively connected with the conduct of a tively connected with the conduct of a trade or business within the U.S.

owned foreign subsidiaries are included in line 3, attach a schedule showing the emount of these dividends.

4. Certain affiliated groups.—Enter only those dividends which are subject to the elective provisions of section 243(b).

## Other corporations,— schedule showing separately;

(a) Foreign dividends not reportable on line 3. (Exclude distributions of emounts constructively taxed in the current year or in prior years under subpart

(b) Income constructively received from controlled foreign corporations under subeat F. (This amount should equal the total of amounts reported in Schedule A, of Form(s) 3646.)

Attach a schedule using the following format: 1. Name of officer, 2. Social se-SCHEDULE F.—Compensation

of Officers

taxes and (c) "Gross-up" of dividends for ta emed paid under sections 902 deemed paid u (d) Dividends (other than capital gain duddends) reteved from regulated investment companies and which are not subject to the 85% deduction; dividends from tax exempt organizations; dividends (other than capital gain dividends other than capital gain dividends and exempt interest dividends) received from a real estate investment trust which, for the bazable year of the trust in which the dividends are paid, qualifies ustil mittel the dividends are paid, qualifies used sections (\$56–860; dividends not eligible for e dividends received deduction because of the holding period of the stock or an obligation to make corresponding payments with respect to similar stock; and any other taxable dividend income not properly reported above.

## Part II-Dividends received deduction

3. Dividends received from certain foreign corporations.—Enter 85% of dividends received from certain foreign corporations.

Enter on this line 100% of the company's share of dividends-received from wholly owned foreign subsidiaries that are eligible for the 100% deduction provided in section 245(b).

See section 245 for qualifications and limitations on the amount of these deduc-

4. Total.—This total is subject to the 85% limitation provided by section 246 (b) as follows:

(b) Schedule B-1—The line 4 total may not exceed 85% of (line 24, Schedule B-1, less line 5, Schedule E, Part II). (a) Schedule A—The line 4 total may not exceed 85% of (line 20, Schedule A, less line 5, Schedule E, Part II).

S. Dividends received from certain members of stillated groups.—Members of affiliated groups.—Members of affiliated groups may elect under section 23(b) to deduct 100°s of the quality frug. dividends received from other members of the same group. Qualifying corporations which elect to take the 100%, deduction are limited to one

Page 7

Complete columns 1 through 4, Sched.

ule f, for all officers. Complete column 5,
Schedule F, for your six highest paid officers. To determine the highest paid officers and all allowances, including expense account allowances, to each officer's compensation. Expense account
allowance means (1) amounts, other than curity number, 3. Time devoted to busl-ness, 4. Amount of compensation, 5. Ex-pense account allowances.

\$25,000 amount in each taxable Income abacket which must be apportioned under section 1561 among the members to the controlled group. See section 243 (b) for qualifications and restrictions applicable to this deduction.

by or for the corporation, for expenses incurred by or on behalf of an officer. Column 5 does not have to be completed for any officer for whom the combined reimbursements, and (2) amounts paid amount is less than \$30,000.

This information is to be submitted by each member of an affiliated group in-cluded in a consolidated return.

Page 8

Dista

44.84.84.44

001 692-0

Yes No

| The streams to the st   | 2 Merchandrse bought for manufacture or sale 3 Salawars and wages 4 Other costs (attach schedule) 5 Tatal of lines I through 4 6 Less, inventory attend or year 7 Cost of goods call—first herbods of or valuing closing inventory (i)   Cost (i)   Lower for or marker as obsectived in regulations section 1471—4 (see instructions) (ii)   Wirtedown of "submormal" goods as described in regulations section 1471—4 (see instructions) (iii)   Wirtedown of "submormal" goods as described in regulations section 1471—4 (see instructions) (iv)   Cost (i)   Lower for and attach expansion Per (c) Cost or in this is the Instruction was used for this tasable year, enter percentage (or amounts) of closing inventory computed under Ing) (i) If the LIFO inventory method was used for this tasable year, enter percentage (or amounts) of closing If "Yes," are inventory conducted under regulations section 1471—11 (full absorption accounting method) (i) Was there any substantial change in determining quaintities, cost, or valuations between opening and closing in the companion of Officers (See instruction 12)  If "Yes," attach explaints of officers (See instruction 12)    I was a fine and officers (See instruction 12)   |
|--|--|
| Fines and Strokeller must state, and ZIP code  Extree  Extree  Cry of town, State, and ZIP code  Extree  Cry of town, State, and ZIP code  Extree  Cry of town, State, and ZIP code  Extree  Cry of town, State, and ZIP code  Extree  Cry of town, State, and ZIP code  Extremal State of Code Control Innihed 1 can about 6 of risk) applies, see instruction for Inte 2B.  Solid (Schedule A) or operations (attach schedule)  Solid (Schedule A) or operations (attach schedule)  Solid (Schedule A) or operations (attach schedule)  Solid (Schedule A) or operations (attach schedule)  Solid (Schedule A)  Solid (Schedule A)  Solid (Schedule A)  Solid (Schedule B)  Solid (Sched   | 4 Other costs (attach schedule)  5 Total of lines 1 through 4  5 Less: Inventory at end or year  7 Cost of goods such careful or the 2, page 1  7 Cost of goods such careful or the 2 page 1  8 (5) Cost of goods such careful or the 2 page 1  8 (6) Cost of goods such careful or the 2 page 1  (6) Cost (10) □ Winterdown of "subnamaria such careful or regulations section 1.471–4 (see instructions) or 10 □ Cost (10) □ Winterdown of "subnamaria" goods as described in regulations section 1.471–4 (see instructions) or 11 □ Cost (10) □ Winterdown of "subnamaria" goods as described in regulations section 1.471–4 (see instructions) or 11 □ Cost (10) □ Winterdown of "subnamaria" goods as described about the 270 □ Cost of the 110 or the 110   |
| plants of the or town, State, and AIP code  and specialist must be filled on. If the sace on the schedules is not surflictent see instruction of the section 465 (deductions limited to amount of rins) applies, see instruction for line 28.  Is or sales \$\$  Is or sales \$\$\$  Is or persistent and flowances \$\$\$  Is or sales \$\$\$  Is or persistent ince I com line I (c))  Government ince 2 from line I (c))  Government ince 2 from line I (c))  See (attach separate Schedule O (Form I 1205)):  See (attach separate Schedule O (Form I 1205)):  Is gain of the U.S. and U.S. instrumentalities .  See (attach separate Schedule O (Form I 1205)):  See (attach separate Schedule O (Form I 1205)):  See (attach separate Schedule O (Form I I (attach Form 4797))  See (attach schedule D)  See (attach schedule E)  Is gain of the U.S. and U.S. instrumentalities .  See (attach schedule E)  Is gain of the U.S. and U.S. instructions—state schedule D (form I 1205))  Is gain of the U.S. and U.S. instructions—state schedule D (form I 1205)  Is gain of the U.S. and U.S. instructions—state schedule D (form I 1205)  Is gain of the U.S. and U.S. instructions—state schedule D (form 4562)  Is gain of the U.S. and U.S. instructions (see instructions)  Is gain of the U.S. and U.S. instructions (see instructions)  Is gain of the U.S. and U.S. instructions (see instructions)  Is gain of the U.S. and U.S. instructions (see instructions)  Is gain of the U.S. and See instructions)  Is gain of the U.S. and See instructions)  Is gain or the U.S. and See instructions)  Is gain or the U.S. and See instructions)   | 6 Less: Inventory at end of year  7 Cost of goods acid—frite head and hine 2, page 1  8 (a) Check all methods used for valuing closing inventory.  (i)   Cost (ii)   Lower for cost or market as obserched in regulations section 1471—4 (see instructions).  (ii)   Wirtedwan of "submormal" goods as described in regulations section 1471—2(to) (see instructions).  (b) Did you use any other method of inventory valuation not described above?  (c) Dickon it this is the life? Wirtedwan of "submormal" goods as described above?  (d) If the Life inventory method was used for this taxable year, enter percentage (or amounts) of closing inventory conducted under regulations section 1471—11 (full absorption accounting method)?  (f) Was there any substantial change in determining quaintities, cost, or valuations between opening and closing in the companion of Officers (See instruction 12).  If "Yes," area or explainting at different companion of Officers (See instruction 12).  |
| <del></del> 1  | B (a) Clear all mentalous used for valuentarions  (i) □ Cost (ii) □ Locat (iii) □ Locat (iv) □   |
| chedule A) or operations (attach schedule).  then 2 from line 1(c)).  then 2 from line 1(c)).  s of the U.S. and U.S. instrumentalities.  s of the U.S. and U.S. instrumentalities.  the separate Schedule O (Form 1120S):  pital gain reduced by any net long-term capital loss.  the standard Schedule O (Form 1120S):  structions—attach schedule).  structions—attach schedule).   | (b) Did you were also the manual golds as a very circuit in Eguations Section 1.21-2(x) year instructions in the manual golds as a very compared and attach explanation ► (c) here in this is the tray year. (LD inventory method was adopted and used (if checked, attach form 970) (d) if the LIFO inventory method was used for this taxable year, enter percentage (or amounts) of closing inventory computed under LIFO (in this taxable year, enter percentage (or amounts) of closing inventory computed under LIFO (in manufacturing activities). (f) Was there any substantial change in manufacturing activities.) (in was there any substantial change in determining quantities, cost, or valuations between opening and closing in which explanation of Officers (See instruction 12).  Schiziffie ₹2 Compensation of Officers (See instruction 12)  Lime to the compensation of Officers (See instruction 12).   |
| chedule A) or operations (attach schedule).  In the Z from line 1(c)).  S of the U.S. a.d U.S. instrumentalities.  S of the U.S. a.d U.S. instrumentalities.  In the separate Schedule O (Form 11205):  In the that \$2,500, see abstructions for Part IV of Schedule D (form 11205).  In the that \$2,500, see abstructions for Part IV of Schedule D (form 11205).  In the separate Schedule S.  In the s | (c) Cheek if its yet Life Ormentoy method was adopted and used (if checked, attach form 970)  (d) If the Life Ormentoy method was used for this tasable year, enter percentage (or amounts) of closing inventory computed under Life  (e) Is the condoction engaged in manufacturing activities?  (f) Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory substantial change in determining quantities, cost, or valuations between opening and closing inventory.  (f) Was there any substantial change in determining quantities, cost, or valuations between opening and closing intervents.  (g) Was there are substantial change in determining quantities, cost, or valuations between opening and closing in engagement of the companies of |
| ach separate Schedule O (Form 1120S):  ach separate Schedule O (Form 1120S):  potal gain reduced by any set long-term capital loss  in more than 425,000, see maturous far Part Iv of Schedule O (Form 1120S))  structions—which schedule).  End innes 3 through 10.  End of man 4797, Part II, line 11 (strach form 4797).  Fut reserve method is used)  | (d) If the LIFO invertory method was used for this takable year, enter percentage (or amounts) of closing invertory outputed under LIFO.  (e) Is the corporation engaged in manufacturing activities?  If "Yes," are inventories valued under regulations section 1.471–11 (full absorption accounting method)?  (f) Was there any substantial change in determining quantities, cost, or valuations between opening and closing inventory.  If "Yes," area in equal to officers (See instruction 1.2)  Sangatifie    Sangatifie |
| s of the U.S. ai.d U.S. instrunentalities.  ach separate Schedule O (Form 1120S)):  potal gain reduced by any net long-term capital loss.  in more than 125000, see instructions for Part Iv of Schedule D (Form 1120S))  structions—which schedule).  | (e) Is the corporation engaged in manufacturing activities?  (f) If the corporation engaged in manufacturing activities?  (f) Was three any substantial change in determining quantities, cost, or valuations between opening and closing inventory.  If "Yes," attach explaination  SALCTICE TO Proper any substantial change in attaching quantities, cost, or valuations between opening and closing in the compensation of Officers (See instruction 12)  SALCTICE TO Proper and there are the compensation of Officers (See instruction 12)   |
| sch separate Schedule O (form 1120S)): potal gain reduced by any net long-term capital loss.  I more than 15:000, see anstructions for Part of Schedule D (form 1120S))  structions—affact, schedule)  Leers (Schedule E)  13(b) Less jobs credit.  13(b) Less jobs credit.  13(b) Less jobs credit.  14 reserve method is used)  F if reserve method is used)  F of line 28 adjusted per instructions—affacth achedule).  schedule)  schedule)  F of line 28 adjusted per instructions—affacth achedule).  schedule)  schedule)  g, etc. plans (see instructions) (enter number of plans Pengule)  g, etc. plans (see instructions)   | (f) Was there are inventories valued under regulations section 1.471–11 (full absorption accounting method)?  (g) Was there are substantial change in attentioning quantities, cost, or valuations between opening and closing inventory.  If "Yes," attach explaination  SALGOTIES Compensation of Officers (See instruction 1.2)  1 Time of the second compensation of Officers (See instruction 1.2)  2 Secul incurry number and there compensation of Officers (See instruction 1.2)  1 Time of the second compensation of Officers (See instruction 1.2)  |
| ach separate Schedule O (Form 1120S)):  potal gain reduced by any set long-term capital loss in more than £5:00, see maturchosis for Part Iv of Schedule D (Form 1120S))  structions—which schedule).  Lacts (Schedule E).  Schedule D:  Sched   | (i) Was there any substantial change in determining quantities, cost, or valuations between opening and clossing in was a compensation of Officers (See instruction 12)  SENCE I fame at other in the end of the compensation of Officers (See instruction 12)  Secret techny number   |
| ach separate Schedule O (Form 1120S)): potal gain reduced by any net long-term capital loss .  loss of term 12500 and term 4797 and to the separate of term 1120S) .  loss of term 12500 and 127   | 3 Time 6 4 Percent or 100 to 1 |
| ipital gain reduced by any ten tong-term capital loss.  I dinner than £5,000, see anstructions for Part IV of Schedule D (Fern 11205)).  Statutions—attach schedule).  Lear Add lines 3 through 10.  Lear (Schedule E).  13(b) Less jebs credit.  13(b) Less jebs credit.  13(b) Less jebs credit.  13(c) Less jebs credit.  14 reserve method is used).  F if reserve method is used).  Schedule).  | Der Control of Control |
| Times tan account of the state    | 1 Name of others 2 Secul arcusty sumbar 3 Into a Carrent of the Carrent of the Carrent of the Carrent of the Carrent of the Carrent of the Carrent of the Carrent of the Carrent of the Carrent of the Carrent of the Carre  |
| structions—strach schedule).  Lack forcedule E.  13(b) Less jobs credt.  13(b) Less jobs credt.  13(b) Less jobs credt.  13(c) Less jobs credt.  13(c) Less jobs credt.  13(c) Less jobs credt.  13(c) Less jobs credt.  13(c) Less jobs credt.  13(c) Less jobs credt.  13(c) Less jobs credt.  13(c) Less jobs credt.  14(c) Less jobs credt.  15(c) Less jobs (see instructions) (enter number of plans )  15(c) Less jobs (see instructions)   | Parameter 1911   |
| Full reserve method is used)   |  |
| 13(b) less pabs credit.  Fill reserve method is used)  Fill reserve method is used)  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  |  |
| f if reserve method is used).  Fil reserve method is used).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  schedule).  |  |
| ons (not over 5% of line 28 adjusted per instructions—attach schedule).  on (attach schedule).  on from 4562 (attach Form 4562)  |  |
| ions (not over 5% of line 28 adjusted per instructions—attach schedule).  on (attach schedule).  on from form 4562 (attach form 4562)  |  |
| ions (not over 5% of line 28 adjusted per instructions—attech schedule).  on (attach schedule).  on form form 4562 (attach form 4562)  | Total compensation of officers—Enter here and on line 12, page 1   |
| less deprecia-   | Schedille 1. Bad Debts—Reserve Method (See instruction 15)   |
| less deprecia  | Year 2 Trade notes and excounts as 3 Sales on excount d. Curent each.  |
| er number of plans   | Secable outstanding at and of year   |
| er number of plans   | 1975   |
| (current position of plants)   | 9261   |
|  | 1977   |
|  | 1979   |
| TOTAL deductions—Add lines 12 through 26   | Additional Information Required  |
|  | F Did you at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a dornestic corpora-<br>tion? (For rules of attribution, see section 267(c)).   |
|  | If "Yes," attach a schedule showing (1) name, address, and employer identification number; (2) percentage owned;   |
|  | (3) highest amount owed by you to such corporation during the year; and (4) highest amount owed to you by such   |
| Payments (e) Tax deposited with form 7004  | corporation during the year. (Note: For purposes of F(3) and F(4), "highest amount owed" includes loans and ac   |
| (b) Tax deposited with Form 7005 (attach copy)   | counts receivable/payable )  G Taxable income or (loss) from line 28, page 1, form 11205 for your tax year beginning in:   |
| 33 TXX DUE (subtract line 32 from line 31). See instruction G for depositary method of payment 1 33  |  |
| SA CHENTAINENT (SUDISTURING TO 1 TOOM THE CHENTAIN CHENTAINENT (SURE PARKET) AND THE SAS OF THE SAS   | H. Refer to page 8 of instructions and state the principal:  Recent of page 8 of instructions and state the principal:  Recent of page 8 of instructions   |
| To see design the state of the    |  |
| Une of officer Cate Property 4   | J. If the corporation has a loss in an activity for the year, does the corporation have amounts for which it is not activity (see instruction for line 28)?  |
| and date   | K Answer only it (1) this is the first 11205 return filed since your election to be treated as a small business corporation  |
| Fig. 10 and 1 and 4 and    | and (2) the corporation was in existence for the tax year prior to the election and had investment credit property. Was an appearing filed under section 1.47—4(b) of the regulations?   |

| Schedule E Compensation   | The state of the s | struction 12)                                  |                                   |  |  |                               |
|---|--|--|-----------------------------------|--|--|-------------------------------|
| I Name of Officer   | 2  | Social security number                         | 3 Time de<br>voted to<br>businets | 4 Parcent<br>age of cor<br>poration<br>stock owned   | S. Amount of companiestion             | 6. Expense account ellowances |
|   |  |  | :                                 | -  |  |                               |
|   | -  |  |                                   |  |  |                               |
|   |  |  |                                   |  |  | -                             |
|   |  |  |                                   | :  |  |                               |
| Total compensation of officers—Enter here and on line 12, page 1  | s-Enter here and on I  | line 12, page 1                                |                                   |  |  |                               |
| Schedule F Bad Debts—F  | Bad Debts—Reserve Method (See instruction 15)  | e instruction 15)                              |                                   |  |  |                               |
| 7 Trade notes and accounts re   | 3 Seins on eccount   | A Current was 'n                               | Amount added to reserve           | ACTO DE LA COLONIA DE LA COLON | 6 Amount charged                       | 7 Reserve for bad debts       |
|   |  | provision                                      |                                   | Ī  |  |                               |
|   | :  |  |                                   |  |  |                               |
|   |  |  |                                   |  |  |                               |
|   |  |  |                                   |  |  |                               |
|   |  |  |                                   |  |  |                               |
| Additional Information Required   | P  |  |                                   |  |  | Yes No                        |
| Old you at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corpora   | ar own, directly or indire   | ectly, 50% or more                             | of the votin                      | g stock of   | a domestic corp.                       | ora-                          |
| room (or unes an attendion), see section to or(a).  "I'ves," states a schedule shower section (1) name, address, and employer identification number, (2) percentage owned; (3) highest amount owed by you to such corporation during the year; and (4) highest amount owed to you by such | wing (1) name, address<br>in to such corporation of  | is, and employer ider<br>during the year, and  | ntification n<br>(4) highest      | number; (2<br>t amount o   | ) percentage own<br>owed to you by s   | red;                          |
| corporation during the year. (Note: For purposes of F(3) and F(4), "highest amount owed" includes loans and ac  | ote: For purposes of F,  | (3) and F(4), "high                            | est amount                        | owed: In   | cludes loans and                       | 36                            |
| counts receivable/payable)<br>Tavable income or (loce) from line 28, page 1, form 11205 for voir tax year heginting in:   | 00 28 0300 1 Form 11   | 1205 for your tax ve                           | ar heolonin                       | .0.0   |  |                               |
| 1976 F  | 4 2261 .   | - ( var and in the                             | 1978 F                            |  |  |                               |
| Refer to page 8 of instructions and state the principal:  | d state the principal:   |  |                                   |  |  |                               |
| Business activity   |  | : Product or service                           | <b>A</b>                          |  |  | _                             |
| Were you a member of a controlled group subject to the provisions of section 1561?  | led group subject to the   | e provisions of section                        | on 15617.                         |  |  |                               |
| If the corporation has a loss in an activity for the year, does the corporation have amounts for which it is not "at risk"  | in activity for the year, i  | does the corporation                           | have amoi                         | unts for wh  | hich it is not "at r                   | sk                            |
| in the activity (see instruction for line 28)? .  | or line 28)?   |  |                                   |  |  |                               |
| Answer only it (1) this is the first 11205 return filed since your election to be treated as a small business corporation<br>and (2) the corporation was in existence for the tax year prior to the election and had investment credit property:  | Answer only if (1) this is the first 11205 return filed since your elect and (2) the corporation was in existence for the tax year prior to the  | nce your election to<br>ar prior to the electi | be treated on one had             | as a small<br>investme   | business corpora<br>of credit property | tion .                        |

| Return  Return  (Return  (Aleman)  ( | Schedule L Balance Sheets                           | Boomman of the year  | year             |
|--|---|--|------------------|
| instrumentalities  set of the state of the s |   | 18) Total  | (D) fotel        |
| instrumentalities  and interpretations assets  only  o | I Cash  |  | house the second |
| instrumentalities  recable assets  orders' Equity  notion  instrumentalities  orders' Equity  less that it year  specialists  in the service security  attorn of informe Per Books With Income Per Return  attorn of informe Per Books With Income Per Return  To income income poss this year not included in this raturn (remite)  specialists  of Unappropriated Retained Earnings Per Books (Line 24 above)  to income time 28 above)  attorn of orders orders order orders order orders order orders and profits (a) Cash  Controllines and profits (a) Cash  Controllines (a) Cash  Controllines (a) Cash  Controllines (a) Cash  Controllines (a) Cash  Controllines (b) Cash  Controllines (c) Controllines  Controllines (c) Controllines  Controllines (c) Controllines  Controllines (c) Controllines  Controllines (c) Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controllines  Controlline | (a) Less allowances for bad debis                   |  |                  |
| intromentalities  intromentalities  include  inc | 3 Inventories                                       | •  |                  |
| orders' Equity  non- non- non- non- non- non- non- no  | 4 Gov Lobligations (a) US and instrumentalities     | ,  |                  |
| ordele)  scrable sistes  one of the control of the  | (b) State, subdivisions thereof, etc                |  |                  |
| oners Equity  1 year or more  1 year of deducted  1 year of deducted  1 year of deducted  1 year of deducted  1 year of deducted  1 year of deducted  1 year of deducted  1 year of deducted  2 Income the Space Income of themses  3 Of Unappropriated Retained Earnings Per Books (Line 24 above)  4 Of Unappropriated Retained Earnings Per Books (Line 24 above)  5 Distributions of in case of themses  6 Of Dependitions  1 Of the Space Income or net operations  2 Of Unappropriated Retained Earnings Per Books (Line 24 above)  3 Of Unappropriated Retained Earnings Per Books (Line 24 above)  4 Of Unappropriated Retained Earnings Per Books (Line 24 above)  5 Distributions out of current or accomplated earnings Per Books (Line 24 above)  6 Distributions out of current or accomplated earnings Per Books (Line 24 above)  7 Other decrease (Lennes 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 8 and 91s). Scheel of the Space Income or net operations (Line 9 and 91s). Scheel of the Space Income or net operations (Line 9 and 18 above).  | 6 Loans to shareholders                             |  |                  |
| only)  only)  only)  only)  only)  only)  only)  only)  inters than 1 year.  schedule)  inters than 1 year.  schedule)  inters than 1 year.  schedule)  inters than 2 year on tircome Per Return  altion of Introme Per Return  To Interme treated on boats this year not included in this return (demise)  year not declared.  S Geldulons on this tax return (demise)  of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  To the Retained Earnings Per Books (Line 24 above)  S Of Unappropriated Retained Earnings Per Books (Line 24 above)  To the Return of the S and S above)  To the Return of the S and S above)  | 7 Mortgage and real estate loans                    |  |                  |
| orders' Equity  less that I year  specialed  | 8 Other investments (attach schedule)               |  |                  |
| only)  less than I year or more  special control of lifetone Per Books With Income Per Return  attorn of lifetone Per Books With Income Per Return  7 Income recorded on brobs this year net included in the state of | 9 Buildings and other rised depreciation            |  |                  |
| orders' Equity  schedule)  lear or more  schedule)  lear or more  schedule)  lear or more  lear or m | 10 Depictable assets                                |  |                  |
| order's Equity  1 year or more.  1 year or more.  1 year or more.  2 father schedule).  3 pital gams  4 ded on books this  5 provided and the schedule of the  | (a) Less accumulated depletion                      | All the state of t | -                |
| (a) Less accomplated amonitable only)  One state's children who shall amonitable only)  Total state's characteristic and Shareholders' Equity  Account payable in less than 1 year  Under current labilities (attech schedule)  Labilities and Shareholders requity  Capilal state control payable in less than 1 year  Other uncome per boxs  Total schildren and shareholders requity  Related examing—apappointed distreth schedule)  Related examing—apappointed distreth  | 11 Land (net of any amortization)                   |  | ş                |
| (1) Captain states and Shareholders' Equity  Labolities and Shareholders' Equity  Accounts payable  Higes, note, bonds payable in institution of the complete (state bredule)  Loan from shareholders (state bredule)  Loan from shareholders (state bredule)  Loan from shareholders (state bredule)  Loan from shareholders (state bredule)  Returned earling—anappoptused  Returned earling—anappus  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling—anappoptused  Returned earling earling  Returned earling earling  Returned earling earl | 12 Intangible assets (amortizable only)             |  | :: Ilm:          |
| Total saces statement accounts asserts the saces and Shareholders' Equity  Lubbilities and Shareholders' Equity  Miges, note, bonds payable in less than 1 year.  Other current liabilities (altach schedule)  Other liabilities (altach schedule)  Other liabilities (altach schedule)  Other liabilities (altach schedule)  Other liabilities (altach schedule)  Other liabilities (altach schedule)  Other liabilities and shareholders county  International liabilities and shareholders liabilities and shareholders liabilities and shareholders liabilities liabilities and shareholders liabilities liabilities liabilities liabilities and shareholders liabilities lia | (a) Less accumulated amortization                   |  |                  |
| Labolities and Shareholders' Equity Migs., note, bonds gapable in lists than I year.  One current labolities (altach schedule)  Labolities (altach schedule)  Grand stock  Grand stock  Grand surgia:—appropriated (altach schedule)  Rehared samings—appropriated (altach schedule)  Rehared  | L3 Unior assets (attack schedule)                   |  |                  |
| Accounts payable  The course inabilities distable shall lyear.  The course inabilities distable schedule)  Capital stack  |   |  |                  |
| Miges, notes, bonds payable in less than 1 year or more connected bonds payable in less than 1 year.  Miges, notes, bonds payable in 1 was or more.  Miges, notes, bonds payable in 1 was or more.  Capital stock.  Paid in or capital surplus  Retained earlings—unappropriated (attach schedule)  Retained earlings—unappropriated (atta | 15 Accounts payable                                 |  |                  |
| Other current liabilities (strach schedule)  Wiges, notes boards packed in veer or more  Other liabilities (attach schedule)  Other liabilities (attach schedule)  Retained earining—appropriated (attach schedule)  Retained earining—appropriated (attach schedule)  Retained earining—appropriated (attach schedule)  Retained earining—appropriated (attach schedule)  Retained earining—appropriated (attach schedule)  Retained earining—accordination of Informe Per Books With Income Per Return  Income treated to busis  Income subject to an of recorded on books this year not include with schedule (termite)  Leas of capital lasses over capital gams  Retained to bush in recorded on books this year not include this year of the schedule on books this year not deducted to the schedule on books this year not deducted to book this year not deducted to accomplished early dependent to book this year not deducted to accomplished this year not deducted to book this year not deducted to accomplished early dependent to accomplished this year not deducted to accomplished this year not deducted to accomplished this year not deducted to accomplished this year not deducted to accomplished this year not deducted to accomplished this year not deducted to accomplished this year not deducted to accomplished this year not deducted to accomplished this year not deducted to accomplished the year of the year of the year of the year of the year of the year of the year o | 16 Miges, notes, bonds payable in less than 1 year. |  |                  |
| Capital stock   Capital stoc   | 17 Other current liabilities (attach schedule)      |  |                  |
| Mujes, notes boads paulde in leter or more.  Capital stock.  Dealin stock and capital stock and be a second to the stock of the stock o | 18 Loans from shareholders                          |  |                  |
| Capital stock  Pad in or cobinal surplus  Relance extrange—appropriated (situe) schedule)  Relance extrange—appropriated (situe) schedule)  Relance extrange—appropriated (situe) schedule)  Relance extrange—appropriated (situe) schedule)  Relance extrange—appropriated (situe) serviced in the serviced on books this serviced on books this year not included in the serviced on books this year not included on books this year not deducted on books this year not deducted on books this year not included on books this year not deducted on books this not deducted on books this year not deducted on books this year not deducted on books this year not deducted on books this year not deducted this year not deducted this year not deducted this year not deducted this year not deducted this year not deducted this year not deducted this year not deducted this year not deducted this year not deducted this year not deducted this year not not not not not not not not not not   | 19 Miges, notes, bonds payable in 1 year or more    |  |                  |
| Retained earnings—appropriated (attach schedule)  Retained earnings—appropriated (attach schedule)  Retained earnings—bypopriated (attach schedule)  Stranded annings—bypopriated (attach schedule)  Total liabilities and shareholders equity  Total liabilities and shareholders equity  Total liabilities and shareholders equity  Redeal income that the point of income Per Books With Income Per Return  Redeal income that the point of income Per Books With Income Per Return  Redeal income that the point of income that the income per Return  Redeal income that the point of income that the income per Return  Redeal income that the point of the point of income to the per Return  Total entered in books this year not deducted  Total entered in books this year not deducted on books this year not included in the set in the set in the set in the per Return  Total entered in books this year not deducted  To Depochation in this tax return of charged again the set in the s | 20 Other trabilities (attach schedule)              |  |                  |
| Retained extinings—appropriated (statch schedule)  Retained extinings—appropriated (statch schedule)  Retained extinings—appropriated (statch schedule)  Less cots of investment of tasks over capital gams  To find inabilities and shareholders equily  Retain come to books this year not recorded on books this year not indicate to the state of explain lasks over capital gams  To find the state of explain lasks over capital gams  To find the state of explain lasks over capital gams  To find the state of explain lasks over capital gams  To find the state of explain lasks over capital gams  To find the state of explain lasks over capital gams  To find the state of explain lasks over capital gams  To find the state of explain lasks over capital gams  To find the state of explain lasks over capital gams  To find the state of explain lasks of the state of explain lasks of the state of t | Capital stock                                       |  |                  |
| Relating examing—unappropriate (attach schedule).  Relating examing —unappropriate (attach schedule).  Relating to the state of the sta | 22 Paid in or capital surplus                       |  |                  |
| Strender's and controlled to the strength of t | 23 Retained earnings—appropriated (attach schedule) |  |                  |
| Less cost of tressury stock  Total labelines and shareholders quality  Total comment of the property stock  Total comment of the property stock  Total comment of the property |   |  |                  |
| rest \$  resum not charged agains (femule)  7 and 8  11 — line 6 less ine 9  12 4 above)  Cash or accumulated earn  Cash in accumulated earn  Cash in accumulated same in the fillness \$ and \$ lab. Scheen  Let 24 above)  |   | :  | -                |
| rest 3.  rest 3.  rest 3.  rest 3.  rest 3.  rest 4.  rest 4.  rest 1.  rest 6.  rest 1.  rest 6.  rest 7.  res | shareholders equity .                               |  |                  |
| cools this year not include.  fets 5  fets 7  fets 7  and 8  fetterm not charged agains  7 and 8  fet 24 above)  fet 24 above)  fet 24 above)  for accombined earn  Stock  Property  Front or accombined earn  fetter and all all all all all all all all all al   | Reconciliation of Income Per Books V                | th Income Per Return   |                  |
| d agains   | 1 Net income per books                              | 7 Income recorded on books this year not included  |                  |
| ine 9  | 2 Federal income lat                                | in this return (ilemize)   |                  |
| ine 3  | 3 Excess of capital losses over capital gains       | (a) Tax exempt interest \$   |                  |
| ated earn me of ne   | 4 Income subject to tax not recorded on books this  |  |                  |
| ated earn  | year (stemize)                                      | book neome this was (femile)   |                  |
| line 3<br>sted earn<br>me of ne<br>b). Sched   | S Expenses recorded on books into year intraction   | (a) Centeciation   |                  |
| ated carmine of the order  |   |  |                  |
| ated earn  |   | :  |                  |
| sted earn  |   | d 8  |                  |
| me of he   | 6 Total of lines 1 through 5 Campaigned Relained    | arnings Per Books (line 24 above)  |                  |
| ings and profits. (a) Cash  (b) Slock  (c) Pather  (c) External year's undestingland fasable in come or in operating loss (folal of lines, 8 and 9(a), Scheule N.)  7. Other decreases (temite)  | Delivers of harmonics of week                       | 5 Octubutions out of current or accumulated earn   |                  |
| (b) Stock (c) Stock (c) Current year's undistributed basels moome or no operating loss (total of lines 8 and 91a). Scheule N) . 7 Other decreases (tremite)  |   | ings and profits (a) Cash  |                  |
| 6 Current years understand travel moment in no operating flors (fold) of these 8 and 9(a). Scheule A) Other decreases (femiles)  | 3 Other increases (itemize)                         | (b) Slock  | _                |
| Ourself your United States of All States of  |   | (c) Property   | ,                |
| Ule No.  |   | operating loss (total of lines & and 9(a). Sched   |                  |
| 7 Uther decreases (riemize)  | :   | ule K)   | 1                |
| :  |   | Other decreases (itemize)  |                  |
| Ox Total of lines 5 5, and 7   |   | 8 Total of lines 5 6, and 7  |                  |
| A Total of lines 1.2 and 3.  | i   |  |                  |

| <del>+</del>   | (a)                              | and and and and and the form   |  | - N  |
|--|----------------------------------|--|--|--|
|  | (4)                              | Claim a decouration for  | r expenses connected with  | ÷  |
|  | 100                              | errainment raciity tu  | odat, resort, ranch, etc. P  |  |
|  | (2)                              | ne accommodations  |  |  |
|  | (c) Emp                          | Moyees attending cor   |  |  |
|  | (d) Emp                          | Mayee's families at c  | conventions or meetings?   |  |
| <del>' ' ' - ' - ' - '   [</del>   | -                                | Yes " were any of the  | ese conventions or meetings outside the United States or its possessions?  | -  |
| <del>' ' - ' ' - ' - '      </del>   |                                  |  |  |  |
|  | (e) Lmp                          | Sloyee of Idmity vaca  | Trons not reported on Form w∸€.  |  |
|  |                                  | tal amount claimed   | on Form 11205 for entertainment, entertainment facilities, gifts, travel,  | and  |
|  | ventions                         | of the type for which  | <ul> <li>b substantiation is required under section 274(d). (See instruction U)</li> </ul>   | ***  |
| <del>''-' </del>  =    -  -  -  -  -  -  -  -  -  -  -   | Pid                              | all reduired Forms 11  | 087 1096. and 1099'.   |  |
| <del>'-'-'- -</del>  -   |                                  |  | and the second s |  |
| <del>'</del>   |                                  | norme vie ra gear  | and you have all livered in to a signature of this sound have  |  |
|  | Securities ac                    | count or other finar   | ncial account in a foreign country (see instruction K)?  | 1  |
|  | <ol> <li>Were you the</li> </ol> | grantor of, or transl  | teror to, a foreign trust which existed during the current tax year, whether of  | or not you   |
|  | have any ben                     | reticial interest in it?   | If "Yes," you may have to file Forms 3520, 3520-A or 926.  |  |
| <del>'  #</del>  |                                  | Pred other series and  | of your tax account or records maintained on a computerized system?  |  |
|  | or coming time to                | at year man and hard   |  | 1  |
| ble Income and Summary of Distributions and Other It ton's Undistributed Tarable Income page 1)  (Do not include amounts shown on line 6)  (Bans (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains (after tax)  I gains  I | 7 (1) DIG YOU                    | elect to cidim amorri  | ization (under section 191) or depreciation (under section 107(0)) for a fer   | nanimi area  |
| ble Income and Summary of Distributions and Other It toon's Undistributed Taiable Income page 1).  page 1).  flo not include amounts shown on line 6).  flo not include amounts shown on line 6).  and qualifying for dividend exclusion  ne or (loss)  and qualifying for dividend exclusion  ne or (loss)  and qualifying for dividend exclusion.  10-31-78 (after tax) (14 loss, enter revio)  11-1-78 — Subtract line 9(b) from 9(a).  1974 After (a) (14 loss, enter revio)  1974 After (17-69).  1975 — Sist han 7 years  1979 — Sist han 7 years  1979 — Sist han 7 years  1979 — Sist han 7 years  1979 — Sist han 7 years  1979 — Sist han 7 years  1979 — Sist han 7 years  1970 — Sist han 8 years  1970 — Sist han 8 years  1970 — Sist han 8 years  1970 — Si | certified                        | historic structure (:  | see instruction for line 20)?  | the state of the s |
| the forme and Summary of Distributions and Uniter thouse Undestributed Tasabe Income page 1)  (Do not include amounts shown on line 6).  (Bains Gater tas)  and qualitying for dividend exclusion  to or (loss)  capital gain (after tax) (see instructions).  Capital gain (after tax) (if a loss, enter zero).  10.13-78 (after tax)  (Cast or shan 5 years  st than 5 years  st than 5 years  st than 5 years  st than 6 years  st than 7 years  st than 7 years  (3)  (4)  (6)  ons.   | 121 Amortiza                     | able basis (see instru   | iction for line 20)  | 100  |
| tion's Undistributed Tasable Income page 1)  page 1)  (Do not include amounts shown on line 6).  (Bains dafter tax) and qualitying for dividend exclusion e or (loss) captal gain (after tax) (see instructions).  (Do 1.2 gains (after tax) (a loss, enter zero) e 111.78—Subtract line 9th from 9(a).  (E)  1974 through 1978 1974 through 1978 1975 1975 1975 1976 1977 1978 1979 1979 1979 1979 1979 1979  | Schedule                         | Computation (  | of Undistributed Taxable Income and Summary of Distributions a   | and Other Items  |
| filts of the tax year.  (Do not include amounts shown on line 6).  (Do not include amounts shown on line 6).  (Bains (after tax) and qualifying for dividend exclusion en or (loss) capital gain (after tax) (see instructions).  (L0.31–28 (after tax) (if a loss, enter zero).  (E.11–128—Subtract line 9(b) from 9(a).  (E.11–138—Subtract line 9(b) from 9(a).  (E.11–136—Subtract line 9(b) trom 9(a).  (Cost or sist than 5 years.  (E.11–6-69.  (E.11–6-69.  (A) (A) (A)  (A) (A)  (A) (A)  |                                  |  | Computation of Corporation's Undistributed Taxable Income  |  |
| ints of the tax year.  (Do not include amounts shown on line 6).  I gains (after tax)  I gains (after tax)  I gains (after tax)  Capital gain (after tax) (a loss, enter zero).  10-31-78 (after tax) (if a loss, enter zero).  10-31-78 (after tax) (if a loss, enter zero).  11-1-78Subtract line 9(b) from 9(a).  S than 5 years  S than 5 years  S than 5 years  S than 6 years  Her 9-10-75  Her 9-10-75  Her 9-10-75  Oons  (3)  (4)   | 1 Taxable inco                   | ome (line 28, page )   |  |  |
| (Do not include amounts shown on line 6).  (Bains (after tax)  and qualifying for dividend exclusion  ne or (loss)  and qualifying for dividend exclusion  ne or (loss)  and qualifying for dividend exclusion  ne or (loss)  (D-31-78 Gafter tax) (see instructions).  (Cost or  s than 5 years  s than 5 years  ss than 5 years  ss than 7 years  ss than 7 years  ss than 7 years  ss than 7 years  (d)  (d)  (d)  (d)  | 2 locc. (a) M                    | lones detrobuted as divin  |  |  |
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| (Do not include amounts shown on line 6).  I gains (after tax)  I gains (after tax)  The or (10ss)  The or (10s |                                  | 's undistributed taxa  |  |  |
| and gualitying for dividend exclusion and gualitying for dividend exclusion e of (loss) capital gain (after tax) (see instructions).  (b. 11-1-78—Subtract line 9th) from 9(a). (cast or sthan 5 years st than 7 years st than 7 years st than 6 years st than 7 years st than 6 years (d. 1979 (d. 12-17-69). (d. 1) (i. miceme rental housing.  depreciation on—(1) Low miceme rental housing.   |                                  | end distributions tax  | able as ordinary income (Do not include amounts shown on line 6)   |  |
| and qualifying for dividend exclusion  to of (loss) capital gain (after tax) (see instructions).  10–31–8 (after tax) (it a loss, enter zero).  11–31–78 —Subtract line 9(b) from 9(a).  11–78 —Subtract line 9(b) from 9(a).  11–79 —Subtract line 9(b) from 9(a).  11–79 —Subtract line 9(b) from 9(a).  11–70 — Subtract line 9(b) from 9(a).  11–70 — Subtract line 9(b) from 9(a).  11–70 — Subtract line 9(b) from 9(a).  12–17–69 — Subtract line 9(a).  13–17–69 — Subtract line 9(a).  14–17–17–17–17–17–17–17–17–17–17–17–17–17–   |                                  | end distributions tax  | kable as long-term capital gains (after tax)   |  |
| and yearning to discontinuous exclusions of (loss)  10-31-78 (dafter tax) (see instructions)  10-31-78 (dafter tax) (1 a loss, enter zero)  11-178—Subtract line 9(b) from 9(a)  1974 through 1978  1974 through 1978  1975  1975  1975  1976  1976  1977  1979  1978  1979  1 |                                  |  | construction of the desired over the des |  |
| e or (loss) capital gain (after tax) (see instructions) 10-31-78 (after tax) (it a loss, enter revo) 11-31-78 (after tax) (it a loss, enter revo) 11-31-78 (after tax) (it a loss, enter revo) 11-78 (after tax) (it a loss, enter revo) 1974 through 1978 1979 1974 through 1978 1975 than 5 years 1975 than 5 years 1975 than 7 years 1979 1970 ons 1970 ons 1970 ons 1970 ons   |                                  | end distributions 14X  | table as ordinally income and quantying for dividend excellent   |  |
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| capital gain (after tax) (see instructions).  10–31–78 (after tax) (if a loss, enter zero)  11–31–28—Subtract line 9(b) from 9(a).  11–38—Subtract line 9(b) from 9(a).  1274 through 1978  1974 through 1978  1979  1979  1979  1979  1979  1979  1979  1979  1979  1979  1979  1979  1979  1970  197 |                                  | d taxable income—  | taxable as ordinary income or (loss)   |  |
| 10-31-78 (after tax) (if a loss, enter zero)   10-31-78 (after tax) (if a loss, enter zero)   Cost or sthan 5 years   Sthan 5 years   1974 through 1978   Sthan 5 years   Sthan 5 years   Sthan 5 years   Sthan 6 years   Sthan 7 years   St   |                                  | buted taxable incom-   | ne-laxable as long term capital gain (after tax) (see instructions)  |  |
| e 11.1-178—Subtract line 9(b) from 9(a)  | (b) Portion                      | of line 9(a) attributa   | able to transactions after 10-31-78 (after tax) (if a loss, enter zero).   |  |
| s than 5 years  is than 7 years  ig74 through 1978  1979  ss than 6 years  st than 7 years  st than 7 years  fore 12-17-69  fis but after 12-16-63  fer 9-10-75  ons  (3)  (4)   | (c) Portion                      | of line 9(a) attribute   | able to transactions before 11-1-78-Subtract line 9(b) from 9(a)   |  |
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| 1979 1979 1979 1979 1979 1979 1979 1979  | įu                               | and the same and   | . -  |  |
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| ss than 5 years  | 115                              | 1165   | 7 or more years  |  |
| ss than 7 years  15. but alter 12–15–69  free 9–10–75  deprecution on—(1) Lan income rental  (3)  (4)  | JAI                              |  | (a) 3 or more but less than 5 wage   |  |
| ss than 7 years  etore 12–17–69  frer 9–10–75  frer 9–10–75  deprecution on—(1) Low income rental  (3)  (4)  | uj                               | Sed  | (8) a or more out less trial a years   |  |
| efore 12-17-69 -75. but after 12-16-69   | 10                               | nt   | 5 01   |  |
| efore 12–17–69 -75. but after 12–16-69.  Her 9–10–75   | _                                |  | 7 01   |  |
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| 75. but after 12-16-69.  Her 9-10-75.  Geprecution on—(1) Low income rental  (3)  (4)  | 11 America (1)                   |  | DA-TI-CI ANDRON DOSANOS SOCIEDADES   |  |
| teer 9–10–75.  depreciation on—(1) Lon meone rectal  (3) , (4)   | 101 (7) (8)                      | THE PROPERTY OF THE PARTY OF TH |  |  |
| feer 9–10–75  depreciation on—(1) tow income rental (3) (4)  | (Z) INTE                         | rest on investment indep   | otenness incurred before 3-11-73, but after 12-10-03   |  |
| deprecution on—(1) Low income rental (3) (4)   |                                  | erest on investment  | indebtedness incurred after 9-10-75.   |  |
| deprecution on—(1) Law ricome rental (3) (4)   | (b) Net inve                     | estment income or (  |  |  |
| depreciation on—(1) Low income rental (3) (4)  | (c) Excess a                     | Propenses from "net  | lease property"  |  |
| deprecation on—(1) Low income rental (3) (4)   | (d) Net cap                      | otal gain attributable   | to investment property   |  |
| (5) (4)  | 12 Items of tax                  | preference (see inst   | depreciation on—(1) Low income rental  |  |
| isonal property subject to a lease   | (2) Oth                          | er real property .   |  |  |
| non (1)  (2)  (2)  (2)  (3)  (3)  (4)  (5)  (6)  (7)  (7)  (7)  (8)  (8)  (9)  (9)  (9)  (10)  (10)  (10)  | (3) Pers                         | sonal property subje   | ct to a lease  |  |
| e for losses on bad debts of financial institution on on ble drilling costs otal gain (after tax)  | (b) Amortivat                    | ion (1)  |  |  |
| (d) Depletion.  (e) Intangible drilling costs  (f) Net capital gain (after tax)  13 Jobs credit  | (c) Reserve                      | for losses on had d  | able of financial postitutions   |  |
| ble drilling costs  otal gain (after tax)  | on peacing                       | 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0  |  |  |
| (c) Intangole drilling Costs (f) Net captal gain (after tax) 13 Jobs credit  | (a) Depletic                     | . !  |  |  |
| (f) Net capital gain (after tax).  |                                  | are drilling costs   |  |  |
| 13 Jobs credit   | (f) Net cap                      | ital gain (after tax)  |  |  |
|  | 13 Jobs credit                   |  |  |  |

# Internal Revenue Service Department of the Tressury

## Corporation Income Tax Return nstructions for Form 1120S U.S. Small Business

(References are to the Internal Revenue Code.)

You may find Publication 589, Tax Informa-tion on Subchapter S Corporations, helpful, You can get it from your local Internal Revenue Serv-ice office

# General Instructions

A. Who Must File Form 1120S.—You must file form 1120S if:

(1) You are a small business corpora-tion (as defined in Internal Revenue Code section 1371(a)),

(2) And you filed a proper and timely election on Form 2553, under section 1372 is so you will not be subject to the incoma tax imposed by chapter 1 (except by sections 58(d)(2) and 1378).

(1) If a new shareholder affirmatively refuses to consent to the election by the 60th day after the day the shareholder as quived the stock. A new shareholder is a person who was not a shareholder in a person who was not a shareholder on the first day of the first tax year for which the election is effective or on the day of the day the day the day which were shareholder in an ande, which were shareholder and and a which were shareholder and a shareholder as a shareholder and B. End of Election.—The election by corporation automatically ends in the lowing cases

The new shareholder's aftirmative refusal must be filed with the Internal Revenue Service Center that has jurisdiction for the area where the principal business, office, or agency of the corporation is located.

(2) If the corporation is no longer a small business corporation as defined in section 1371(a) \*

F. Where To File

ton s, gross recepts are "passive invest-ment" income, as defined in section 1372 (COSIC). Proveere, this closes not apply during the first two tay years of active apply during the first two tay years of active apply ment of the business of the passive invest-ment is ress than \$3,000. (3) If more than 80% of the corporation's pross receipts come from sources outside the United States

Alabama Florida Georgea Mississippi South Carolina Michigan Ohio

The ending of an election for any of these resons is effective of other tay year of the corporation in which any of the cases above occur and for all following faz years of the corporation (See sections 1372(e) and (f)).

"Section 1931(a)(1) limits an electing small burness component to 15 shapedings or less Sec ton 1331(c) states that a husband and wile cand their estates have considered as one thresholder. Also, see section 1331(e) about certain frusts that may be permitted as shareholders.

C. Revocation of Election —The election may be evoked for any bay year after the first tax year for which it is effective. An election may for evoked only it all persons who are shareholden in the corporation on the day on which the revocation is made consent to the revocation.

A revocation is effective when for the tax year in which made, it made before the close of the lirst month of such as year, or the lars and following the bax year in which made, if made effect the close of such which made, if made effect the close of such with a made, if made effect the close of such with a made according to section 1.3372–4 of the regu-After the election has ended or has been revoked, the Corporation can make an election again under section 1372(a) within 5 years only if the Commissioner consents. (See section 1372(f).)

You can get Form 503 from the IRS cen-ter where you file your returns. The appli-cation should include the corporation's name, identification number, address, and the tax year to which the deposits relate.

H. Change in Accounting Pariod.—To change an excounting priod, see ection 1 442-1 of the regulations and Form 1128, Application for Change in Accounting Period Also see Publication 338, Account-ing Periods and Methods.

D. Period to be Covered by 1979 Re-turn—file the 1979 return for clendar year 1979 and fiscal years beginning in 1979 and ending in 1980. If the return is on the form. E. When To File—In general, file form 11205 by the 13th day of the 3rd month after the end of the faz year.

Use Form 7000 to request an extensite a month extension to file Form 1120s.

Use Form 7005 to request an additional extension with form 7004 an automotic 3 month extension with form 7004 to request an additional extension with form 7004.

Final Returns.—If the corporation ceases to exist, write "FINAL RETURN" at the top of the form.

I. Accounting Methods.—Figure tasi-bab incrome usung the method of account-ing regularly used in keaping the corpora-tion's books and records. In all cases, the method adopted must clearly reflect tas-able incrome (Sea section 446.6).

A corporation may change the method A corporation may change the method of accounting used to repoor incrome in earlier years (for income as a whole or for yam material timn) only by firing getting con-sent on form 3115, Application for Change or Crim 3115, Application for Change or Crim 3115, Application for Change or Crim 1915, Application for Change or Crim

Use the following internal Resenue Service Center address

May be Information Returns That

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Holtsville, NY

re ferty New York City of the Nasau, thlend Suffall, and achester

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Forms 109-BCD, DIV, INT, MED, MISC, DID, PATF and R — You may have to the these information returns to report interest in on beare certificates of Geosti, certain dividends, interest income, medical and health care payments, miscellaneous income, original sissue discount, patronage dividends, and total distributions from profit sharing plans, retirement plans, and individual retirement arrangements Form 1096 — Annual Summary an

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ice York fall other Journal Connecticut, Sene Massechusets iee Hempshire Rhode slend Vermont

Use form 1099-DIV to report actual dvalend distributions teache as ordinary income, actual dividend distributions tax able as long reim capital gains (after tax), nondividend distributions, and dividends qualifying for the dividend exclusion.

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Aleste Autone Colorado Ideno, Minnesota Montana. Nabraisa Nevada North Datola, Ozegon Souts Werming.

fresno CA 93888

| Use Schedule K-1 (Form 1120S) to re- | port constructive dividends (undistributed | taxable income). Do not report them on | Form 1099-DIV. |  |
|--------------------------------------|--|--|----------------|--|
|                                      | _  |  |                |  |
|                                      |  |  |                |  |

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Forms 966 and 1099L.—Use these information returns to report dissolution or liquidation, and distributions in liquidation.

K. Stock Ownership in Foreign Corpora-tions.—If the corporation owned at least 5% in value of the outstanding stock of a foreign personal holding company, attach the statement required by section 551(c).

O. Depositary Method of Psying the sea.—You must pop the ablance of tast due into 33 enther (1) in full when you file the tutton of (2) in the oequal installments. The rat installment is due by the 15th day of the 35d month affect the end of the tax year. he second installment is due by the 15th ay of the 6th month affect the end of the 15th ay of the 6th month affect the end of the 15th ay of the 6th month affect the end of the

A taxpayer who controls a foreign corpo-ration, or who is a 10% or more share holder of a controlled foreign corporation, may have to file Forms 2952 and 3646.

L. Belance Sheets.—The balance sheets smust agree with the corporation's books and records you must reconcile any differents you must recordie any differ sheets you may use copies of balance sheets required by Federal, State, or other authorities in place of Schedule L. Include the balance sineer, required the post as cash on line 1 of the balance sineer.

Complete the financial statements in accordance with the method of accounting used in figuring taxable income.

The corporation's net operating loss is allowed as a deduction from gross income of the shareholders of the corporation. (Section 1374)

N. Attechnetts.—If you need more space on forms or schedules, alach separate steak Attach schedules, alach separate steak Attach schedules in alphabetil and order and forms in mannersal order to the back of form 1170s. Be sure to but the corporation's raine and employer identification number on this separate shiets.

O. Signeture.—The return must be signed and deate by the president, vice president, treasurer, assistant treasurer, chief accounting officer, or any other corporate officer (such as tax officer) authorized to sign.

A receiver, trustee, or assignee must sign and date any return he or she is required to tile on behalf of a corporation.

In general, anyone paid to prepare Form 1120S must sign the return and fill in the other blanks in the Paid Preparer's Information area of the return.

When more than one person prepared form 1120s, the preparer with primary responsibility for the overall accuracy of the return must algn as the preparer.

If the preparer is self-employed (that is, not employed by any person or business to preper the return), he or she should check the "self employed" box in the preperer's section of form 1120S.

ether a If you have questions about whether preparer must sign Form 1120S, pleas contact an IRS office.

the return to required The person required to sign the as preparer MUST complete the preparer information and:

 Sign it, by hand, in the space pro-vided for the preparer's signature. (Signa-ture stamps or labels are not acceptable.) Give a copy of Form 1120S to the tax-payer in addition to the copy filed with iRS.

Tax return preparers should be familiar than the responsibilities. Rublication 1045, information for Preparers of Federal months in Seturns, lists are one of the preparer's other responsibilities and penalities for which he of ste may be liable. The publication sics condains the regulation city flors which govern them work.

P. Transfers to Corporation Controlled P. Transfers—Te person requires stock or securities of a corporation in exclange for properly, and no gain or loss is recog-nized under section 351, the transferor and transferee must attach the information re-quired by section 1.351—3 of the regula-tions.

#### Peneities. ò

(1) A corporation that falls to file its tax return by the did obtate including any es-tensions may have to pay a penalty of 5% and motit, but to a maximum of 125%, for each month the return is not filed. (The penalty is imposed on the net amount due—section 6531(a)(1).)

(2) A corporation that fails to pay the draw when dutie may have to pay a penalty to 11% a month or faction of a month, up to a maintum of 25%, for each month the tax is not paid. (The penalty is imposed on the net amount use-section 6651(s)(c)).

These penalties will not be imposed if the corporation can show that the failure to file or to pay was due to reasonable cause and not to willful neglect

These penalties are in addition to the interest charge imposed on unpaid tax at a rate under section 6621.

Accounts Financial

рие

Question N Check the Yes box if either (1) or (2) below applies to you.

(1) At any time during the year you had an unterest in no 'sgnaffure or other authority over a bank account, securities account, or other financial account in a foreign country. Exception Check No if either of the following apply to you

## the whole combined value of the \$1,000 or less during t

The accounts were with a U.S. tary banking facility operated U.S. financial institution.

(2) You own more than 50% of the stock in any corporation that owns one or more foreign bank accounts. Get Form 90–22.1 to see if you are con-sidered to have an interest in or signature or other subrority over a bank account, securities account, or other financial ac-count in a foreign country.

If you checked Yes for Question N, file Form 90–221 by June 30, 1390, with the Department of the Treasury at the address shown on the form, Form 90–22.1 is not estar restur, so do not file it with the IRS. the Rs. It has not been a factor of the your Form 11205 with the IRS.

You can get Form 90-22 I from many IRS offices.

S, them C. Employer Identification Number.—If the employer Identification number (EIN) is wrong on the label or if you did not receive a label, write the correct number on the return. Question D: Check the Yes box if you were a grantor of, or a transferor to, a for-eign trust that existed during the tax year.

A corporation that does not have an EIN should split for one on Form SS-4, evaltable from any IRS or Social Security Administration office Send form SS-4 to the same internal Revenue Service Center to which Form ILSOS is sent. Write "applied for" in the space for EIN, if it not received by the time Form ILSOS is tiled.

T, Item E. Total Assets.—If there are no assets at the end of the tax year, show the total assets as of the beginning of the tax year.

U. Travel and Enterlationent Expenses (Section 224(d)—See Form 1120s, dam 1(2), page 3) Enter the Idal amount spent formulation and comment facilities, gitts, travel, and conventions for which sussistantian would be required under section 724(d)

Expenditures paid or incurred in tax years beginning in 1979 that are included in the cost of inventory, mentitarise purchardise purchard or counts, etc., should be reported in the total as it they were thing declared on the return even though all or a portion of such expenditures, and in or a portion of such expenditures are included in ending inventory, asset accounts, etc.

Do not include amounts treated as com-pensation and reported on Forms W-2.

See regulations section 1 274-5 for definitions and rules governing the types of expenses for which substantiation is required and therefore reportable in item L(2)

Generally, for tax years ending after 1978, you may not take a deduction for any expense paid or incurred for a facility used for entertalinment, amusement, or recreation. See section 274(a)

Attach a statement showing (1) the amount of each class of exempt income and (2) the amount of expense items allocated to each such class. Show the amount allocated by apportonment separately.

# Specific Instructions

Ine (Numbered to correspond to the bers on page 1 of the return

-EE-TH

### Gross Income

receipts nons ex-lines 4 or sales from all business operatic cept those you must report on through 10

For reporting advance payments and long term contracts, see section 1.451–5 of the regulations

If you use the installment method, enter on line 1 the gloss profit on collections from installment seles and carry he same amount to line 3. Atlant as softioule is showing for the current year and 3 preceding years (a) gross seles, (b) cost of poods sold, (c) as goost profit, (d) percentage of collection and (f) gross profit, (a) percentage of goss profit, (a) percentage of goss profit, (a) percentage of goss profit (b) amount collected, and (f) gross profit on amount collected. collected

Schedule A-Cost of goods sold.ć

Valuation methods—victor inventiones can be valued at (a) cost; (b) cost of market value (whichever is lover), or (c) any other method approved by the Com-missioner of internal flevence, where those methods conform with the provisions of the applicable regulations cited below.

Tarpayers using erroneous valuation memofas should request permission to change to a method permitted for federal income tax purioses. For further information regarding the change, see Regulation section 1.446—(18)(3).

Check the method(s) used for valuing invertions in in the 8(a) Under Towar of cost or market, market generally applies to normal market conflows where there is a current bud price prevailing at the date is a current bud price prevailing at the date is a current bud price prevailing at the date is a current bud price prevailing at the date open market buses of in addition as the market confinmal because of in addition market confinmals because of in additions are trialled as asies or putures from the market bud occurred near the date the inventory is cultured for additional requirements, see Regulation section 1471-4.

Inventory may be valued below cost when the merchandes is usuable at normal prices or unusable in the normal way when the merchandes is usuabable at normal integers or unusable in the normal way because the goods are "submormal" (that is because of damage imperfections, shop wear, etc.) within the meaning of Regula to walked at a current bone fide Selling be valued at a current bone fide selling role less direct cost of disposition (but not less than scrap value) where the tax-payer can establish such a once See Regulation section 1471-2(c) for additional requirements.

List in first year you used the "Last in first year." [Lift] inventory method under section 472, attact. Form 970 or a statement with Form 11205 and check the LIFO box in line 8(c). Enter the smouth or percent (estimates may be In line 8(b), indicate whether you used a method of inventory valuation other than those described in line 8(a), and attach a statement describing the method used.

of total closing inventories covered section 472 in line 8(d)

Full absorption method of unventory costing—If you are engaged in manufacturing or production, you must use the full absorption method of inventory costing. If you are not using it, you must change to this method Under it, both direct and certain indirect production costs are miculed for inventory valuation purposes.

You may use Form 3115 to change to full absorption For further details, see Revenue Procedure 75-40, 1975-2 C B 57, and section 1471-11 of the regula

Cost of operations (where inventiones are not an income determining factor)—
If the amount entered on line 2 includes an amount for the cost of operations, affact a schedule showing (1) salares and wages and (2) prive rosts in detail.

6. Other interest.—Enter interest on loans, notes, mortgages, bonds, bank deposits, corporate bonds, etc.

Oo not offset interest income against in-terest expense.

7. Gross rents.—Enter the gross amount you received for reting property. In the proper lines, deduct expenses such as repars, interest, taxes, and depreciation.

The corporation may be limited in the amount of expense deductions for renting a vacation home if a shareholder uses the property for personal purposes. (See section 280A.)

9. Sales or exchanges of capital assets and other property.—See separate Sched-ule O (form 1120S), and form 4797, Supplemental Schedule of Gains and Losses.

If line 9(b) is more than \$25,000, see instructions for Part IV. Tax Computation, of Schedule D (Form 1120S). Report every sale or exchange of a capital asset in detail in Schedule D (Form 1120S) even though there is no gain or

10. Other income—Enter any other taxable income not listed above and explain its nature on an attached schedule. Examples of tother income are recoverings of bad debts deducted in earlier years under the specific charge off method and refunds of taxes deducted in earlier years. Do not offset current years's taxes with tax refunds. If "other income" consists of only one item, identify it by showing the account caption in perentheses on line 10.

#### Deductions

ple compensation of officers.—Complete colorness. Through S. Schedule E. In the second service of the colorne S. Schedule E. In the your shapers land officers. To interest the second service of the second service account allowances, to each officer's compensation. The person account allowances, to each officer's compensation, the second services of the service of the second second second services and seco

combined

13. Salares and wages.—Enter on line 13a the amount of total salares and wages (other than salares and wages deducted elsewhere on your return) paid or incurred for the tax year.

Enter on line 13b the applicable jobs credit from line 9 of Form 5884. See instruction G of the Instructions for Form 5884 for additional information. 14. Repairs.—Enter the cost of inci-dental repairs, such as labor and supplies, that do not add to the value of the property or appreciably prolong its life

Include in this line the total amount of repairs figured under the Class Life Asset Depreciation Range (CLADR) system.

You may choose to deduct as a current expense certain expenses for the removal of archtectural and transportation barriers to the handicapped and elderly. See section 190 and related regulations

15. Bad debts.—You may treat bad debts in either fly wowyst, day as a deduction for debts that become worthless in whole or in part, or (b) as a deduction for a resonable addition to a reserve for bad debts (Section 166).

You may apply on Form 3115 to change the method of figuring bad debts. 17. Taxes.—Enter taxes paid or accrued during the tax year.

Do not include Federal income tax or bo not include Federal income tax or bo not include Federal income tax or setton 194(a) for dividing taxes on real property between seller and buyer.

Do not deduct amounts baid or accrued to not deduct amounts and or accrued to no period taxes (other than for lowarized to no period taxes (other than for lowarized to no period taxes (other than for lowarized to no period taxes). See instructions for line 20 for information on amortaing these amounts, aboverer, you may deduct amounts, aboverer, you as your degrand the year from or exidential real property construction before January 1, 1975, and also for residential real property if the construction period by any asky before January 1, 1978, and also for residential real property if the construction period by any asky and beginning before January 1, 1978 (see section 189).

18. Interest.—Enter interest expense, including investigations, and extense in our include interest on indefendess; but is notified in ordinated to be considered in ordinated to be obligations on which the interest is wholly see little (2) of section 265.

See section 267 for limits on deductions for unpaid expenses and interest on trans actions between related taxpayers.

On not deduct amounts paid or accrued during the year for real property construct nor period interest (other than low-income business). See instructions for line 20 for information on amontaring these amounts, indevest, your may deduct amounts paid or accrued during the year for non-residential file construction period began in a taxing by each ground residential real property construction period began in a taxing set year beginning before bananay 1, 1976, and sits for residential real property withe construction period began in a taxing set of the set of

In general a cash bass taxpover cannot recurct properly and merest that is allocable to ears after the current tax year. A cash cass is taxpose, who in 1929 person inter-sit allocable to any period after 1939; can reduct only the amount allocable to 345, interest E. S. lineses see Publication 545, interest E. (See

1978

before January 1,

26. Other deductions.—In most cases, you may not take a deduction for the amount of any yield not part of it allocable to a class of evertal income. The exception is certain parts of interest included by face under the Investment Company. Act of Light Offices exceptions 1 ferral and most be allocable to wholy evertain thems directly attributable to wholy evertain units the allocated to that in come items directly attributable to any come items directly attributable to any come items directly attributable to any come items directly attributable to any other income must be allocated to that in come items directly attributable to any come items directly attributable to any other income must be allocated. 6) amontation lost this wait and (7) the amontation must after a manufactured manufactured manufactured manufactured manufactured for this amount of amontation must the amontation cannot between the conditions of conditions under which the cost of term in 1920 of conditions which the cost of term is amontated over 60 months seed to amontation over a 60 month period of amontation over a 60 month period of amontation of a montation over a 60 month period of a montation over a 60 month period of a montation of the metun a copy of a competed into a montation of the interior appropriate into a montation of the interior form a cut and the montation of the interior form a cut and the montation of the interior form a cut and the montation of the interior form a cut and the montation of the interior form a montation of the interior form a montation of the montation of the interior form a montation of the montation of the interior form a montation of the monta

Depreciation,—See Instructions for Form 4562, Depreciation.

Special rule for contributions of certain opporty—If you make a chartable contribution of proberty, the contribution must be reduced by the sum of the following:

(1) the ordinary income, short term capital gain, and

(2) for certain contributions, 60 87% of the long-term contributions, 60 87% of the long-term contributions, 60 87% of the long-term contributions, 60 87% of the long-term contributions.

For special treatment of certain expenditures incurred in the production of films, books, records, or similar property, see section 280.

24. Pension, profit-sharing, etc., plans.—
The number of plans to be entered refers to all plans for which all assets have not all cases to all plans for which all assets have not which assets were distributed in the current or not you claim a deduction. But the form of the connection of the connection plans, complete Form 5500 for each plan plans, complete Form 5500 for each plan plans, complete Form 5500 for each plan plans, complete Form 5500 for each plan plans, complete Form 5500 for each plan plans, complete form 5500 for each plan plans, complete form 5500 for each plan plans, complete for plans for pl Bargan sale to a chantable organiza-che — If you take a chantable controlluon deduction for properly sold to a chartable organization, the adjusted basis for deter-mining gan from the sale is an amount which is not be some stot to the adjusted basis as the amount restrict is to the fair market, value of the property. 20. Amortization —Generally, if a deduction is claimed for amortization, you must affati a schedule showing. (1) a schedule showing amortizatic, (2) date acquired, completed, or expending to the support of the suppor

deduct only Please see

19. Contributions.—Enter contributions of this scale ball ball with the tax year to or for the use of chartable and governmental organizations, described in section 170(c). Also enter any unused contributions carried over from eating years. The trial amount claimed may not be more than 5% of taxable income (into 28, page 1) rigured without regard to this deduction.

of employees (including shareholdels) or her spouses or dependents. Section 120 permits employees (including their spouses and dependents) to ectude from income remoleyer contributions to a qualified group legal services plan.

Any loss or losses from section 465 activities which were not alloable for distribution to shareholders for the corporation? 465 limitations is treated as a deduction allocated to the activity in 1979. (See section 465 and the instruction for line 28 for defails) 28. Tavable income.—Special "at risk" incluse sopily to a small business corporation engaged in any ectivity (except the holding of real property other than minest property) as a trade or business or for the production of income. If applicable, these ruises limit the corporate loss or losses to be entered on line 28.

A corporation's section 465(d) loss from each activity for the fax year is limited to the amount for which the corporation is "give." The corposation is considered "as year. The corposation is considered "at year, The corposation is considered "at year, The corposation is considered "at year, The deciribed in section 465(b)(1) and (2). The amounts in section 465(b)(1) and (2). The amounts in section 465(b)(1) and (2). The amounts in the considered in section 465(b)(1) and (2). The amounts in the considered in section 465(b)(1) and (2). The amounts in the considered in section 465(b)(1) and (2). The amounts in the considered in the con

sion of excess contributions come of the shareholder empficiery. Also see instructions to in Part VIII of Schedule K-1

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25. Employee benefit programs—Enter the amount of Contributions to employee benefit programs (such as my amount and amount and amount and amount and amount and amount amount and a person prison, staring, etc. plan include in line 24. Also mickled the corporation's contributions to adulted group legal services plan established for the exclusive benefits

deduction

You may not deduct for the tax year

To charizable contributions based than the 5%

Innt. but you may carry the excess over to

the next 5 tax years

Corporations on the accrual basis may

Corporations on the accrual basis may

15th day of the 3rd month after the end of

15th day of the 3rd month after the end of

thouses the contributions during the tax

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If an item is indirectly attributable both to taxable income, allocate a reasonable proportion of the item to each, based on all the facts in each case.

Depletion.—See sections 613 and for rates applicable to natural 22. 613A

the Case of a farming syndicate, a de-duction for amounts and not reed, seed, fertilizer, or other similar farm syndicises, allowed only in the tax year in which these items are actually used or consumed. For edictinuous, exceptions to the general rule, and special rules for orchard and wineyard expenses, see section 278.

deposits
Attach Form T if you claim a deduction for depletion of timber.

that would have resulted if the property were sold at its air market value. The reduction for 60 87% of the long-term capital again applies to (8) confributions of targible personal property to an exempt organization to use for a purpose of function unitelated to the basis for its exemption, and (b) confributions of any property to or for the use of certain private foundations. (Section 170(e).)

Taxability of shareholder-employee bena-iciaries —See section 1379(b) for inclu-

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'at "If they are excluded or excepted is section 465(b)(3) and (4).

If one or more of the ectivities of the corporation incurs a loss for the year, then figure each activity loss separately. Attach schools showing the amount at risk and gross income and defluctions for each section 465 activity with a loss.

If the corporation sells or otherwise dis-poses of an asset in, on other interest in (either total or partial) an activity to which the "of risk" tues publy, commone the gain or loss on the sale or dispositive with the orling of the profit of the activity of othermine the net profit or loss from the activity.

if a loss from an activity is more than the amount for which the coprosition satisfies modify the amount for which the coprosition satisfies the entered in mine 28 of the sharehold the entered in the 28 through to the sharehold of the entered in above? (of the last year freat any loss flost from above) for the last year freat any loss flost from the sharehold of the last year is electrical indicated to the activity in the following tax year See at the mistiuction for line 20 or the last year in the loss of the satisfies the mistiuction for line 20 or the last year in the loss of the last year is a feed of the last year is a feed of the last year is a feed of the last year.

See section 204(c)(2) and (3) of the Tax Reform Act of 1976 for special transitional rules for movies, video tapes, and leasing activities

30. Whimmon tax on tax preference teams.—Electrog small business corporations as subject to the minimum has only on the capatile gamni stem of tax preference and only to the extent that the gams are object to the am morse

All other items of tax preference, excluding capital gains, must be divided among the shareholders in a manner consistent with the way net operating losses are divided under section 1374(c)(1).

The capital gains are excluded from this apportonment since these gains are (1) passed through to the shareholders. Or included in their income on Schedule D (from 1040), to the extent provided under the rules in sextion 1375(a), and (3) included in the computation of the shareholders' capital gain tax perference for the elementaries Minimum has no form 6251. All ternative Minimum has no form 6251. All ternative Minimum has no form 6251.

#### Schedule K

#### faxable Income and Summary of Computation of Undistributed Distributions and Other Items

Lines 1, 2, and 3.—Undistributed tax able income is taxable income minus the sum of sections 58

The taxes imposed by s (d)(2) and 1378(a), and (a) 9

Treat distributions of money made withto. 2 months and 15 days after the close of
the corporation's tax year as distributions of
that earlier year's undistributed haable
in crown to the elent of the shareholders'
appor The amount of money distributed as dividends out of earnings and profits of the tax year.

A dividend distribution of property other an money may cause the corporation's

## Summary of Distributions and Other Items

Actual dividend distributions entered on lines 4-5, and 6 of Schedule K On Form 1099-DIV, report **(**g)

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Nondividend distributions shown on line 7 of Schedule K to shareholders as ordinary income on Form 1095–DIV is determined to be capital gain at the close of the corporation's tax year, the corporation must issue corrected Forms 1099–DIV to the shareholders If an earlier actual distribution reported

The constructive dividends, entered on lines 8, 9(b), and 9(c) of Schedule K, must be reported on Schedule K-1

Line 4.—Enter the actual dividend dis Kuthions of money or property that are out of current earnings and profits and that are taxable as ordinary income. A dividend dis-tribution of property does not reduce un-distributed basable income.

Line 5.—Enter actual dividend distribu-tions that the shareholders are to freat as a long term capital gain after tar. (See sec-tion 1375 and 1 1375—10 (the regulations)

Line 6—Only dividends that are not considered to be out of the earlings and profits of the tax year quality for the divident earlings and end exclusion for purposes of this cule, the earlinings and profits of the tax year are considered not to be more than taxable income to the exclusion include. For example, dividends partially of the exclusion include, for example, dividends partially and profits.

Line 7.—Enter the total amount of dis tributions of money and property not out of earnings and profits

For tax years after the first tax year to which the Subchapter S election applies, endinger and strainformed by astronomy previously tharef to share folders as allowed by section 1375(a). See section 1375 for find our whether a distribution is out of the corporation's undistribution is out of the corporation's undistribution is out of the corporation's undistribution is an endight.

Section 1375(f) states that distributions of dimoney made within 2 months and 15 and 35 days, after the close of the tax year are streaded as non-duvided distributions of that year's undistributed taxable income to that year's undistributed taxable income to that year's undistributed tax aben fromer for that year specific that year specific that year specific they are made. For manifer, a 1998 calendary war corporation makes a section 1375(f) distribution from makes a section 1375(f) distribution of the sample, it as not divided distribution on 5 circular K of this 1979 form 1120s, and 6 mile 1979 form 1099-DIV (See section in 1375(f).

Line 8—Enter the part of undistributed catable more than the shareholders are to treat as ordinary income. The undistributed of abable income is the amount that the shareholders would have received as a during darid if the income had been distributed to them on the last day of the corporation's tax year.

undistributed taxable income (line 3) to be more than the total of lines 8 and 9(a). If there is a net operating loss for the tax year, enter if here

Line 9(a).—Enter on line 9(a) the part of undistributed taxable income that is long term capital gain after lax (See section 1375 and 11375—1 of the regulations)

Line 9(b).—Enter on line 9(b) that por-tion of line 9(b) attributed to sales or es-changes, after Dicober 31, 1978 (after 1975). To figure this amonghin, see the In struction for line 15 of Schedule D (Form 11265) and make the following computa-tion.

1) Refigure fine (b) of the line 15 in-struction based on Harisachious after 10-31-78 if this amount is a loss, or if the concretation did not have any transactions after 10-31-78, enter zero on tine 9(1) of Sched-ule K of Form 120S 2) if line (1) above is a gain, educe the gain by the sum of (a) the tax miposed on the gain and (b) the money dividents paid during the tax year attributable to the gain Enter this amount on line 9(1) of Sched-ule K of Form 1120S (5)

Each shareholder's share of this amount steprored on him 23.0 i. Part 1 of Scheduler K-1 (form 11205).

Itne 8(P.- Subtract him ed 9(b) from him 9(a) and enter the balance on him 9(c). Subtract him 9(c) and enter the balance on him 9(c). Subtract him 9(c) and enter the balance on him 9(c). Subtract him 9(c) of Port 1 of Schedule Line 10 — Enter on hims amount is reported on him 2(b) of Port 1 of Schedule Line 10 — Enter on hims 2(b) of Port 1 of Schedule Line 10 — Enter on hims 3(c) and him of the basis (c) cost) of regular investment credit property acquired or constructed by him econopering of landing, the tax year 1 dispopenty and authors as regular investment credit property and energy property are energy property. He property is listed in hims 10(a) through (f) is a well as an only expander standard statement for energy property as explained below.

Interest as page as executive control of con

Line 11. Interest on investment indebtors — List the amounts of interest on investment indebtors, and the application of the properties of the special control of the properties of the corpor in figuring the basile income for the corporation (1) hat investment income or (loss) (2) excess expenses own rental income from net lease property, and (3) net capital from net lease property, and (3) net capital gan over the special loss in over net special control of the capital gan over the special plan over t

ment property
Allocate the interest on investment indebtedness to the period in the periods are
(11 before Becember 12, 1969, (2) between
(11 before Becember 12, 1969, and September 10,
1975, and (3) after September 10, 1975
for additional information, see form 4952 Shareholders must be notified of their share of the above information to figure

(See their limitation on interest on In-indebtedness at the shareholder le Form 4952 and section 163(d))

Line 12.—Enter the amount of each item of an amortization deducted by the corporation (ine. 20) in the total scolumn of ine. 12(1).

List the dallar amount of each specific type of amortization contained in the total number of amortization contained in the total number of amortization that found in the total number of amortization that found in the same of 1). The amount of each specific type is the total number of the corporation, it is also amounts and integring the stable income of the corporation, it is an integrated to amounts and it is also holder level. (See minimum at the shade mounts of the course of the corporation and and an amounts of the course of the corporation and the same of the corporation and the stable income of the corporation and the stable income of the corporation and amounts of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the stable income of the corporation of the corporation of the corporation of the stable income of the corporation of the stable income of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporation of the corporat

Line 13.—Enter the jobs credit (line 9 of Form 5884) figured by the corporation. The credit is figured at the corporate level and their apportuned to persons who are shareholders of the corposation on the last day of the corporation's tax year.

See Form 5884 for information about the jobs credit.

### Schedule K-1

#### Shareholder's Share of Undistributed Taxable Income, etc.

A Pug Complete a separate Schedule (form 1120S) for each shareholder, file Copy A with Form 1120S. Note: Under section 6676, there is a \$5 penalty for failure to give the identifying number of each shareholder.

Schedule K-1 (Form 11205) must show to complete unionmation for everyone who was a shareholder of the corposation during any part of the corposation during any part of the start of the corposation whether or not actually distributed in education, whether or not actually distributed in addition to the undistribution as addition to the undistribution as the corposation, whether or not actually distributed in recome. Schedule K-1 also includes each share of loss from section 465 edvivites, terms of lax from section 465 edvivites, terms of lax from section 465 edvivites, terms of lax from section 465 edvivites, terms of lax from section 465 edvivites, terms of lax from section 465 edvivites, terms of lax from section 465 edvivites, terms of lax when the control of the control of the control of the control of the control of the control of the control of the control of the shareholder information.

Substitute forms —Prior IRS approval is not required for (a) a substitute Sched ule K-1 that shows only the line terms required for use by a tapaper if those line items have the same numbers and titles and are in the same order as on the com-

<u>@</u> 9 starble RS Schedue K-1, and (b) a sub-strute Schedue K-1, that its an accit tec-simile of an IRS Schedue K-1. Other sub-state Schedue K-1, require prior ap-proval. You may apply for approval or substruer form by writing to: Internal Revenue Service, 1111 Constitution Ave-tion F. W. Washington, DC 20224, Atten-tion TX RM.

Report actual dividend distributions totaling \$10 or more to a shareholder during the calendar year on Form 1099-DIV.

## PART 1.—Income

Line 1.—Enter each stareholder's share of undistributed tasable income that is fact able as ordinary income or net operating loss of the corporation. Each stareholder must report his or het stare of the income or loss on Schedule (Form 1040).

Note: Any section 465 activity losses included on inter-28 of Form 1120S must be included on line 1. Part, and siso entered in Part II The entry in Part II II Sonly for information purposes to help the shareholder in odetermine how much section 465 activity loss the shareholder may deduct on his or the modural as return. See instructions for Part II (below) for on explanation of section 465 activity loss the shareholder may deduct on his or the modural as return. See instructions for Part II (below) for on explanation of sec.

Report actual dividend distributions tax-able as ordinary income (which are re-ported to shareholders on Form 1099–DIV) on Schedule B (Form 1040), line 3 of Part II.

Line 2(a) —Enter each shareholder's share of undestrable income reported on line 9(b) of Schedule K, page 3, erm 1205 Che shareholder must report this amount on Schedule D (form 1040) as net long term gain from transactions emerced into 9 small bearess corporations after October 31, 1978.

Line 2(b).—Enter each shareholder's share of undistributed statelline income reported on line 9(c) of Schedule k, page 3, cmn 11203. The shareholder must report this amount on Schedule O (Form 1100) as net long term gam from transactions entered mito by small business corporations before flowering small business

Report actual dividend distributions taxable as long term capital gain on line 3, Part II, Schedule B (Form 1940)

See section 1375 and 1 1375-1 of the regulations concerning special rules appli-cable to distributions of electing small busi-ness corporations

## PART II.—Losses from Section 465 Activities

business, controllations engaged in any actority lesselp the holding of real property
other than muscal property as a fraction
business, or for the production of income.
These rules fruit the anomal of loss a
shareholder may defect of any activity
to the total amount for which the shareholder is single to the total amount for which the shareholder is "it sin" for each activity at the
close of the fax year. Special "at risk" rules apply

A shareholder is considere the activity for the following:

The amount of money and adjusted basis of the property he or she contributed to the activity, and

Contain money borrowed for use in the distribution of the distribu

See section 465(b)(3) and (4) for exclusions and exceptions to the general rule above. (4so see section 204(c)(2) and (3) of the Tax Reform Act of 1976 for special transitional trues for moves and video tapes and leasing activities.)

If a corporate activity incurs an operation line loss for the year, enter the loss in Part II. (If there is more than one activity loss to enter in Part II, attach a schedule listing each loss separately.)

Any loss from an activity not allowed for the tax year is treated as a deduction al-locable to the activity in the next tax year. (See section 465)

#### investment indebtedness PART III.-Interest on

Each shareholder must be notified of hie or her share of interest or investment indebteness and the applicable items become the shareholder of the shareholder or income for the corporation (1) net measure income or (10s.) (2) excess expenses over testal income from net shareholder (1) and shareholder (1) and shareholder (1) net shareholder (1)

afficiate the interest on mystiment in debtedness to the period in which the in-debtedness was incurred. The periods are to before December 17, 1969; (2) be-tween December 17, 1969 and Septem-tone IO, 1975, and (3) after September 10, 1975. For additional information, see Form

Combine these items with similar items from other sources to figure the share-holder's immitation on the deduction for interest incurred on investment indebtedness (See Form 4952 and section 163(d))

#### Tax Preference PART IV.—Items of Tax Preference

there is an account along with small there is a comparing from 4625. Computation for estate of trusts) and form 4625 of or estate of trusts) and form 4625 of or estate of trusts) and form 4625 of or estate of trusts) and form 4625 of the reters of the protomed to each sharedned or on a daily basis and not as of the end of the year. The summer consistent with the way net operating issess are approximed to a daily basis and not as of the end of the year, the summer consistent with the way net operating issess are approximed users are along the result of the first 314 and instruction for the 30. The shareholders take all items of tax

#### V.—Property Eligible Investment Credit

Investment credit.—Shareholders may a three a tax credit on their undudal returns of the corporation's investment in certain depreciable property. Shareholders, columing the credit must attach Form 3486 to their returns.

The regular movement credit attests of the control

In addition to the regular investment creft property repords in Part V of Schedule N-1, affach a separate schedule argument or corporation's meetinent in quantified energy property. See Schedule B (form 3488), Computation of Business Energy investment Credit, for details about energy property.

## PART VI.—Property Used in Recomputing a Prior Year Investment Credit

Notify each shareholder when property s disposed of before the life years" as-

signed. Each sharaholder must pay back the amount earlier year on years smoot han the credit as refigured out to the credit of the property. See section 1.474 of the troughstons and instructions for Form 4255. For refiguring the investment credit section 1.7(a)(3).

You may not offset the tax from refiguring, an earlier year investment credit against the current year's investment credit

## PART VII.-Jobs Credit

Shareholders of record on the last day of the tax year may take a tax credit on their individual ax returns for their share of the jobs credit/gured by the corporation on Form 5884 (line 9).

#### Shareholder Information PART VIII. - Other

Column 3.—If the number of shares that a shareholder owns changed during the year, attach a statement showing the number of shares held for each period.

Column 4.—Enter the compensation and to each to each contributions to a pension, profit shar make on behalf of a share—holder employee Excess contributions are those deductible by the corporation under section Addition, (2), or (3) over the smaller of either.

(a) 15% of the compensation the share-holder employer received or accrued

from the corporation during its tax year, or

(b) \$7,500.

A shakeological entipoles of the coppor-tion is an employee or officer who owns (or is considered as owning under section 318 (a)(1)) on any day of its tay year of the corporation, more than 5% of its outstand in section, more than 5% of its outstand in education and apply to contributions to a section 1379(p).

### or Incurred in a Work Incentive (WIN) Program Credit for Wages Paid

The corporation must attach a state-mert shown the each shifteder's share of the wages of each WIN problem employee. The ployee's name, social security number, mital date of employment, and first-year or second-year WIN program wages paid or For more information, get Publication 106 Targeted Jobs and WIN Credits. Shareholders, chaming the WIN credits must affach from \$674 to their returns. Shareholders may take a WIN credit on their return for their stars of the WIN program expenses (wages) paid or incurred by the corporator). The credit a 50% of first, year WIN program wages plus 25% of mourred for services of WIN program embourse for services of WIN program emboyees. For special rules and imitations, see Form 4014 and sections 50A and 50B.

# Codes for Principal Business Activity

These industry titles and definitions are based, in general, on the basederic industry group from which has largest paramitage of "todal Enterports Steader Industrial paramitages of the Todal Office of Namegarent and Budget. Executive Office of Namegarent and Budget. Executive Office of the Periodic Ly. page 1) plus all other faccone (lines 4 through 10, page 1). On page of early the Namegarent and Budget. Executive Office of the Periodic Ly. page 1) plus all other faccone (lines 4 through 10, page 1). On page 1) and the state of the Second for the Hardest products product products and products of service to page 1. Under the state of the state of products product products and the state of the stat

Agricultural production Agricultural services (except veteriner-lane), forestry, fishing, hunting, end trapping

iding materiels, herdwers, garden supply, mobile home declers;

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9331 Mardens attended designs.
9300 Bednesi merchandlas storet.
9300 Genesi merchandlas storet.
9410 Genesi merchandlas storet.
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**♣** U.S. GOVERNMENT

The profession of the professi

SCHEDULE D (Form 1120S)

Department of the Tressury Internal Revenue Service Name

## Capital Gains and Losses ► Attach to your tax return.

Short-term Capital Gains and Losses—Assets Held One Year or Less

Part 1

Identification number **62**000 Employer

| The state of the s |                        |                                      |  |  |                                 |
|--|------------------------|--------------------------------------|--|--|---------------------------------|
| Example, 100 shares of "2" Ca.)  | (mo., day, yr.)        | (mo., dey. yr.)                      | 6. Gross sales price<br>loss expense of sale | e, Cost or other<br>besis                  | f, Gain or (loss)<br>(d less a) |
| -  |                        |                                      |  |  |                                 |
| 1  |                        |                                      |  |  | *****************               |
|  |                        |                                      |  |  |                                 |
|  |                        |                                      |  |  | •                               |
|  |                        |                                      |  |  |                                 |
|  |                        |                                      |  |  |                                 |
| 2 Housed capital loss carpover (attach computation)  | ch computation)        |                                      |  |  |                                 |
| 3 Net short term capital gain or (loss) (combine lines 1 and 2)  | Combine lines 1        | and 2)                               |  |  |                                 |
| Long-term Capital Gains and Losses—Assets Held More Than One Year  | s and Losses—A         | ssets Held More                      | Than One Year                                |  |                                 |
| 4 Enter section 1231 gain from line 6(a)(1), Form 4797   | (a)(1), Form 4797      |                                      |  |  |                                 |
| 87   |                        |                                      |  |  |                                 |
|  |                        |                                      |  |  |                                 |
|  |                        |                                      |  |  |                                 |
|  |                        |                                      |  |  | •                               |
|  |                        |                                      |  |  |                                 |
| 6 Net long-term capital gain or (loss) (combine lines 4 and 5)   | (combine lines 4 a     | nd 5)                                |  |  |                                 |
| Partill Summary of Schedule D Gains and Losses   | Gains and Loss         | es                                   |  |  |                                 |
| 7 Excess of net short term capital gain (line 3) ower net long term capital loss (line 6). Enter here and on Form 1120S, page 1, line 9(a) .   | ) over net long term c | apital loss (line 6). En             | ter here and on Form 1120                    | S, page 1, line 9(a) .                     |                                 |
| 8 Nat capital gain-Enter excess of net long term capital gain (line 6) over net short term capital loss (line 3).  | et long-term capit     | at gain (tine 6) ov                  | er net short term cap                        | ital loss (line 3).                        |                                 |
| Enter here and on Form 1120s, page 1, tine 9(b)  | nstructions For        | Part IVI                             |  |  |                                 |
| ı İ  | .00                    |                                      |  |  |                                 |
| 3 lakeure income (roim 11205, pag  | 6 L. IIII 20)          |                                      |  |  |                                 |
| 1) Not explicit asia than 8 above  | the instructions for   |                                      |  |  |                                 |
| Note: If Part 10: Part II Includes transactions antered into No condules (natharchies atc.) before 1-179 stip  | peretto acottore       | into by conduite (                   | partnerships after the                       | fore 1-1-79 sk/o                           |                                 |
| lines 12, 13, and 14 and complete the tax computation in the instruction for line 15.  | molete the tax or      | omoutation in the                    | instruction for line                         | 15.  |                                 |
| 12 \$25,000 (statutory minimum)  |                        |                                      |  |  | \$25,000                        |
| 13 Subtract line 12 from line 11 . ,   |                        |                                      |  |  |                                 |
| 14 Enter 28% of line 13  |                        |                                      |  |  |                                 |
| 15 Income tax on capital gains—Enter the smaller of line 10 or line 14 here and on Form 1120S, page 1, line 29   | the smaller of line    | 10 or fine 14 here                   | and on Form 1120S.                           | page 1, line 29 .                          |                                 |
| Instructions   | Capital As             | Capital Assets,Each Item of property |  | by reference to the basis of such publica- | s of such publica-              |

(References are to the Internal Reseause Code.) Class this schedule for loop stalls or exclusing so of capital sessels. You must report though three is no gall or loss.

See Form 4479 and stalled instructions through three is no gall or loss.

For reporting sales or exchanged instructions to reporting sales or exchanged in structions to the stall of the capital assets. It is recludes the capital assets, it is recludes the capital assets, it is recluded the capital assets. It is recluded the capital assets and on the capital assets and the capital assets and the capital assets and the capital assets and from the disposition of instruction of asset or goothermal property (section 125).

#### and Parts |

The amounts received from any install, ment and with the service and will deform the in treatment of the amount deforming the service as long.

Can's and losses on fetures transactions of fetures transactions on fetures transactions in any commodity subject to the rules of a service of a service of the service of a service of the more of the ment of the rules of a service of the rules of a service of the rules of a service of the rules of a service of the rules of a service of the rules of a service of the rules of a service of the rules of a service of the rules of the

Capital Assets.—Each item of property bed by the corporation (whether or not connected with its trade on business) is o expand asset except the silonwing.

(1) Inventory assets or proper primarily for sale to customers.
(2) Depreciable or real property used in the trade or business.

or affair compositor, iterary musical, or affair compositors, letters or memorandum, or similar property compositors of Account or notes receivable acquired in the ordinary course of traste or assurers for exercise medicard or form as or forgothy described in (1) before the ordinary described in (1) before

(6) A publication of the U.S. Govern-ment (including the Congessional Record) which meets the following lests (a) If it is from the U.S. Covernment or any agency of It, other than by purchase (b) If It is hald by (1) a tappayer in whose (c) If It is hald by (1) a tappayer in whose hands the basis of the publication is defer-ment. For proposes of determining sain from a sale or exchange, in whole or in part

For special rules applicable to capital gains of an electing small business corpora-tion, see section 1.1375–1 of the regula-tions. by reference to the basis of such publication in the hands of a taxpayer described in 6(b)(1).

Exchange of Tible Mind! Property.—No Randa Goodcile value in earlier of programmers for investment solely for property of a "the Mind" to be held earlier for productive of a "the Mind" to be held earlier for productive of a "the Mind" to be held earlier for productive of a "the Mind" to be held earlier for productive of a "the Mind" to be held earlier for productive of a "the Mind" to be held earlier for productive on a strade or business of you must report the transaction on Schedule Of Form 1205) of Form 4797, witherese it sophication of the order of the day of the day of the order of the day of the section in Column (b), and write the date of exchange in column (c). All ond enter the older of exchange in column (d) and enter the older day of the days of the section in Column (d). (See

the 10,—If the tax computation leplicable, figure the regular corporate come tax below and enter this amount line 10 of Schedule D. Of Enter line (c) or \$25,000, which-ever is list (members of a confrolled group, see prior in-structions). Subtract line (d) from line (c). (f) Enter line (d) from line (c). over its less (members of a controlled group, see prior in-structions). 2) Subtract line (f) from line (e).

State line (g) or \$25,000, which even is less (members of a controlled group, see prior in-structions). Enter 125,000 (members of a controlled group, see prior in-structions) (Form 1120S, Subtract line (b) from line (a) Subtract line (h) from line (g) . (a) Taxable income page 1, line 28) 3 € ê ତି ଓ €€ Part IV—Tax Computation—Section of an electric small business a ran or certain capital gains of an electric small business coporation. By answering the following questions, you can determine if you are lable for the at I frou first capital size in smore than \$25,000, and you are capital size in smore than \$25,000, and you are not liable for the tax. Wow must smare questions A through Deleva as your explanation of with you are in table for the tax. Questions A. B. and O. are in table for the tax. Questions A. B. and O. are feet, they are to take the tax of questions A. B. and O. are feet, they are not liable for the lax. Question A. A. Is taxable income, line 28, page 1, more than \$25,000? For treatment of a part of payments as "unstated interest" on deterred payment sales, see section 483 For additional information, get Publication 537, installment and Deferred Payment Sales. under the installment method. See section 453. If you elect to report a sale under the installment method, attach a schedule of the computation.

Gain From Sale of Depreciable Property under Carles Control Related Control Carles Control Related Control Carles Control Carles Control Carles Control Carles Carl

C. Have you been other than an 11205 (
t corrovation at any time during the 3 tax
years just before this year or since exist:
ence, it less than 4 years? A. Is tasable income, line 28, page 1, more than \$25,000 | Thes | No. 8. Is nat capital gain (line 8 part III, Chem 11205), more than \$25,000 and more than force the line \$25,000 and more than force than the second sufficiency of the second sufficiency

.--For rules ick or other commodity

Short Seles of Capital Assets.— for certain short sales of stock aecurities and transactions in co futures, see section 1233.

ence, il ress than 4 years/
D If answer to question Cis\* Mov does
any long term capital gain (fine 6. Schedule
O (form 11205), representation property described in items 1, 2, and 3 below?
I. Property acquired during the tax year or within 36 months before ite tax

Workless Securities.—Except for banks.
Workless Securities.—Except for banks.
Workless during the lary seath the first seath the form of the fast year. The first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the comparation of the first seath the comparation of the first seath the comparation of the first seath the comparation of the first seath the comparation of the first seath the comparation of the first seath the comparation of the first seath the comparation of the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath the first seath of all seath of the first seath of all seath of seath o

Past retell, from a copportion that was not in estistence as an 11203 corporation during the tax year out the tax year out to the that year out to the third and the tax year out to the time of the acquisition:

3. Properfy having a substituted basis to you (A substituted basis to you (A substituted basis to one determined by yeleverce to corporation). If the answer to question Dis Year, and the tax is applicable, motifoly by 28% the far substituted basis is one determined by 28% of the tax is applicable, motifoly by 28% the far tax figured on line 10, Part VI, and write to the tax is applicable, motifoly by 28% the far kindred on line 10, Part VI, and write to a mount on line 10, Part VI, and write to a mount on line 10, Part VI, and write to a mount on line 10, Part VI, and write to a mount on line 10, Part VI, and write to a mount on line 10, Part VI, and write to a mount on line 10, Part VI, and write to be a mount to stand to the amount of the amount Cord or Other Basis, as Adjusted—In defaulting bare of the State of th If a charleble contribution deduction is sloved because of a sain of proparty to a charleble organization, the diducted basis and ornount hard is an enrount hard is in the same ratio to the organization sets the amount realized is to the fair market value of the property.

Capital Gaine Tax.—The capital gains started for electing small business corporations is 28% for tax years beginning after december 31, 1978 for a contined 28% and 30%, if the corporation has pre 1379 fransactions (see line 13) instructions)). Members of a Controlled Group— corporation is a component member controlled group of corporations, six from 1561 and releted regulations from no move to allocate the amounts on (b), (c), (c), and (h) in the instruction

installment Sales.—If you sell property and receive payments in two or more tax years, you may be able to report the gain

Minimum Tax on Tax Preference Rema.—If there is a net capital gain, and this gain exceeds \$25,000, the corporation may be liable for minimum tax. See Form 4626.

(b) Total—Add lines (j) though (in), (fine the and on line 10 of Schedule b) and Schedule by the second line 15—11 both to Part I of Schedule C (Form 1120S) includes transactions empered into by conduits (partnerships, etc.) before January 1, 1979, compute your tex below: ģ = 5 At their net capital gain from the Drinch specialists of the Drinch specialists of the Drinch specialists of the Drinch specialists of the Drinch specialists of the Drinch special sp × \$25,000. × \$25.000 (i) Subtract line (h) from line (b) . (b) Enter 1796 of line (b) . (f) Enter 2096 of line (d) . (f) Enter 3096 of line (f) . (m) Enter 4096 of line (h) . (m) Enter 4696 of line (h) . Amount on line (c) Amount on line (b) Amount on line (a) € € છ 9 3 € **9** € € **9**€ roup.—If the member of a nons, see sections for rules tounts on lines instruction for

Note: If for any reason the computations for lines 10 or 15 are made on a separate schedule(s), attach the schedule(s) to Schedule D (Form 11205).

| Nama   |                             | ★ Attach to your tax return.  | un.  |                            | 22   | 17 Allowed regular inves                       |
|--|-----------------------------|---|--|----------------------------|--|--|
|  |                             |   |  | Identifying<br>of your tax | Identifying number as shown on page 1 of your tax return | Note: If line 10 exce                          |
| Check the applicable box(es) below to elect the provisions of the specified code section(s):  A The corporation elects the basic or basic and matching ESOP percentage under section 48(n)(1).  B I elect to increase my qualified investment to 100% for certain commuter highway vehicles under section 46(c)(6).  C I elect to increase my qualified investment under section 46(d) by all qualified progress expenditures made in the tax was and all ephacimal water. | or bar<br>vestm             | cct the provisions of the specified c<br>sic and matching ESOP percentage<br>ent to 100% for certain commuter<br>istiment under section 46(d) by is   | ode section(s): under section 48(n)(1) highway vehicles under sell qualified progress                        | section 461<br>expenditure | (c)(6)   | 18 Nonrefundable busint 19 Enter nomrefundable |
| Use the format below to list you the tax year. Also list (a) qualification expenditures for the tax year.  | ied pro                     | year ord must become to its your qualified investment in new or used property ecquired or constructed and placed in severe during the last sakes its of qualified progress expendents made during the tax years and certain prior tax years and certain prior tax years and certain prior tax years and (b) qualified problems for the year. See the instructions for the [13] through 1,0).  | operty acquired or consi<br>the tax year and certail<br>through 1(j).  | tructed and                | t placed in service during years and (b) qualified       | 20 Allowed nonrefundab Note: if line 19 exce   |
| If you ere claiming 100% inves<br>Note: Include your share of inv  | stmen                       | if you are claiming 100% investment credit on certain ships, check this block ▶ □. See instruction K for details.<br>Note: Include your share of investment in property made by a partnership, estate. Itust, small business corporation, or lesson.  | ils block ▶ □. See in:   | struction K                | for details.   | 21 Total allowed regular                       |
| Type of property   | - Line                      | (1)<br>Life years   | Cost or basis<br>(See instruction G)   | Applicable<br>percentage   | Qualified investment<br>(Column 2 x column 3)            | appropriate line on of                         |
| New<br>property  | <b>@@</b>                   | 3 or more but less than S 5 or more but less than 7   |  | 331/3                      | 1 1 1  | Schedule A If any or les                       |
|  | 9                           |   |  | 100                        |  | (Partnership, estete, trus                     |
| Quairfied 1974 through 1978 progress 1974 through 1978   | € (€                        | 7 ог тоге   |  | 20                         |  |  |
| Used<br>property<br>(See Instructions for  | <b>3</b> €                  | 3 or more but less than 5<br>S or more but less than 7  |  | 331/3                      |  |  |
| dollar limits) Commuter highway vehicle  | 3                           | 7 ог тоге<br>3 ог тоге  |  | 100                        |  |  |
| 2 Qualified investment-Add line  | s 1(a)                      | 2 Qualified investment—Add lines 1(a) through (j) (see instruction M for special limits).   | r special limits)  | :                          |  |  |
| 3 10% of line 2. 4 7% (4% for public utility property) 5 Corporations electing the basic or Check election box A above (see inst   | erty) o                     | 10% of line 2. 7% (4% for public utility property) of entain property (see instruction ()). Corporations electing the basic or basic and matching ESOP percentage for contributions to ESOPs-forces described As above (see instruction and instruction from time 5).   | Q)   | ESOPs—                     |  |  |
| (a) Basic 1% credit—Enter 19<br>(b) Matching credit (not more  | % of                        | (e) Basic 1% credit—Enter 1% of line 2  | se track adusted line.   | 2 (attach                  |  |  |
| schedule)  |                             | Schedule)   | 47.00  | :                          |  |  |
| 7 Total—Add lines 3 through 6  | :                           |   |  |                            |  |  |
| 8 Carryover of unused credit(s)  | <u> </u>                    | Add lines 7, 8, and 9.  |  |                            |  |  |
| Tax Liability Limitations  |                             |   |  |                            |  | or property is a                               |
| 11 (a) Individuals—Enter emount from Form 1040, line 37, page 2.  (b) Estates and trusts—Enter amount from Form 1041, line 27, page (c) Compations—Enter amount from Schedula   Form 1120) is  | from<br>amoun               | Individuals—Enter amount from Form 1040, line 37, page 2  |  | :                          | ***************************************                  |  |
| 12 (a) Credit for the elderly (indivi  | duals                       | Credit for the elderly (individuals only).  |  |                            |  |  |
| (b) Foreign tax credit (c) Tax on lump-aum distribution from Form 4972 or Form 5544 (d) Possessions composition tax credit (compositions only)   | on fro                      | m Form 4972 or Form 5544.   |  |                            |  |  |
| (a) Section 72(m)(5) penalty tax (individuals only).   | lax (in                     | odividuals only).   |  |                            |  | -  |
| 14 Subtract line 13 from line 11   |                             |   |  |                            |  |  |
| <ol> <li>Internal confined to \$25,000. See Instruction M for special limits, (whereby pergrately, controlled corporate groups, extites, and trusts, see instruction for line 15).</li> <li>If line 14 is more than line 15(a) and you are a 1979 calendar year tappayer enter 60% of the excess (4 your tax year ends in 1980, enter 70% of the excess), (Public utilities, railroads, and artificial see instruction 1.3.</li> </ol>                                     | orate (<br>15(a)<br>(980, e | Enter amelier of line 14 or \$25,000. See Instruction M for special limits, (Marind persons filing<br>spezietaly, controlled corporate groups estates, and trusts, see instruction for line 15).<br>If line 14 a more than line 15(a) and you are a 1979 calendary as a tappayer enter 60% of the excess<br>(4) your tay year ends in 1980, enter 70% of the excess), (Pubic unities, rainous, and antines,<br>eas instruction 1.). | al limits, (Married pers<br>truction for line 15)<br>axpayer, enter 60% of ti<br>: utilities, railroads, and | ons filing                 |  |  |
| 16 Regular Investment credit limitation—Add lines 15(a) and (b).   | etion-                      | -Add lines 15(a) and (b)  |  | •                          |  |  |
|  | 1                           |   |  |                            |  |  |

| Note: If line 10 exceeds line 1. Nonrefundable business energy Enter nonrefundable business «                 | Note: If line 10 exceeds line 16, the excess is an unused regular investment credit. See instruction F  | Lovestment credit                                | See Instruction F                           |   |      |
|---|---|--|---|---|------|
| Nonrefundable business energy<br>Enter nonrefundable business «   |   |  |   |   |      |
| Enter nonrefundable business  | 18 Nonrefundable business energy investment credit limitation—Subtract line 17 from line 14 .   | tract line 17 from lin                           | e 14  |   | :    |
|   | 19 Enter nonrefundable business energy investment credit from line 8 of Schedule B (Form 3468) .  | 8 of Schedule B (F                               | orm 3468)                                   |   |      |
| Allowed nonrefundable busines:<br>Note: if line 19 exceeds line 1<br>credit. See instruction F                | 20 Allowed nonrefundable business energy investment credit—Enter smaller of inne 18 or line 19, Note: If line 19 ecceeds line 18, the excess is an unused nonrefundable business energy investment credit. See instruction f                      | smaller of tine 18 or<br>efundable business      | ine 19 energy investment                    |   |      |
| Total allowed regular investment cr<br>17 and 20, Enter here and on For<br>eppropriate line on other returns. | 21 Total allowed regular investment credit and nonrefundable business energy investment credit—Add lines<br>17 and 20. Enter here and on Form 1040, line 41; Schedule J (Form 1120), line 4(b), page 3; or the appropriate line on other returns. | ss energy investment<br>Form 1120), line 4(      | credit—Add lines<br>b), page 3; or the      |   |      |
| Schedule A If any part of you or lessor, comple   | If any part of your investment in line 1 or 4 above was made by a partnership, estate, trust, small business corporation, or lessor, complete the following statement and identify property qualifying for the 7% or 10% investment credit.       | made by a partnershi<br>Itify property qualifyin | p, estate, trust, small g for the 7% or 109 | business corporation,<br>% investment credit. |      |
| Name<br>(Partnership, estate, trust, etc.)  | Address   | Progress   | Property                                    | Used  | Crto |
|   |   |  |   |   |      |
|   |   | 8  | 8   | 8   |      |
|   |   |  |   |   |      |
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# Internal Revenue Service

# Computation of Investment Credit Instructions for Form 3468

References are to the Internal Revenue Code)

Complete a separate Schedule B (Form 3468). Compatible of States Energy of Form Form School of S

### Instructions General

A. Who Must File.—If you are an individ-ual, estate, trust, or corporation claiming an investment credit, aftach Form 3468 to your income tax return.

Permarking and small business, corpo-rations, do not have a file this best of the the credit However, they must complete Schodler Ko in their returns showing the amount of investment credit property is audived propess, especializes and cualir will fed rehabilitation expenditures and cualir will durided among the partners or share.

(6) Rehabilitation expenditures for all types of business and productive buildings which have been in use for at least 20 years (except those used as residences, such as apartments).

(5) Certain single-purpose agricult horticultural structures as defined tion 48(p).

This credit does not apply to a Domestic International Sales Corporation (DISC) and is not divided among DISC shareholders.

An estate or trust may take a credit for its share of the investment in depresable to properly with an estimated useful file of 3 in one years. An estate or a frust that divides the qualified investment among stall attach for this or form or statement showing the allocation of form a statement showing the allocation of form a statement most stoke endicidence. The statement must show each beneficiaries. The statement must show each peneficiaries and statement must show every asserted to the appopring visit and an electron under section. Act of the statement may show each projectly if the estate overs a saggined to the property, relating to the statement may show each professer and the life overs a saggined to the property. If the estate overs a saggined to the property if the estate overs and the life overs and the life overs and the life overs and the life overs and the life overs as agreement must show each professer a special truck or the qualified progress a special truck.

B. When You May Take the Credit.—You wan't alse the credit for the first year in which you place the qualified property in the year you take the progress argendures into account (See section 46(d)(4)(f) for exceptions.)

C Popperfy Defreed—vou may take a credit against your tax for innestment in marked useful inte of 3 years or more for marked useful inte of 3 years or more for marked useful inte of 3 years or more for most have a useful inte of 2 years or more You may claim the credit for the following

(1) Tangible personal property (except certain air conditioning or heating units, as well as boilers, fueled by oil or gas, which are placed in service after September 30, 1978)

Elavators and escalators 3

F. Carryback and Carryover of Unused Cedits.—If you cannot use part of a regular investment credit (or nonretundable business enough gredit) beause it is more than the amount allowable, you may carry that the amount allowable, you may carry includes any unused ceredit created by the contropact of a neit capital loss of a net to enating loss of an etc operating loss years, extent allowable within the limitations applicable in those years. (3) Other tangible property, including certain real property tectured regions and regions and response and and and all it is used as an integral part of annufacturing production, or a settled on, etc., or a used as a research facility or bulk to these activities.

(1) Special Rule for Carryover of Unused Credit Ron Tax Years Change Selone 1911;46 You wave nursed credit that one to an unused credit that one to any as after 1350, you may carry it forward to years. Alto, you may carry the forward to years any credit that is unused because of the 20%, limitation one arryover and carryover for any year effect 1968 but before 1971. (4.4) Leastock (other than horses) if you do not seil or discose of substantial varieties of such and the control super (or subject you beginning the cost of the livestice you got by the the cost of the livestice you got by the the substantialy identical livestice.

You may make a claim for refund based upon the carrycate of an unused credit by ILINO (knopotakets) for insured credit by ILINO (knopotakens) for the year to which the onused credit is carried for a knature of cutok refund, ille form ILINO (knopotakens) for form ILINO (knopotakens) for the knature or form ILINO (knopotakens) for form ILINO (knopotakens) tural or in sec-

(2) Priority of Application of Credits — The tax liability limitation is absorbed by the following credits (in order). (a)

Regular investment credit carryovers to the current year.

United

the t

mainly outside

Used (1) I

This credit does not apply to that is:

 Regular investment credit earned in the current year,
 Regular investment credit carry-backs. carry. Nonrefundable energy credit carry-overs to the current year ê û ê

(2) Owned by, leased to, or otherwise used by a tax-evennt organization, unless the unraisted business income tax applies. (3) Owned by, leased to, or otherwise used by governmental units.

furnishing

ۆ

(4) Used for lodging or the lodging unless —

Nonrefundable energy credit earned in the current year. Nonrefundable energy credit carry-backs. ε

The property, such as a restaurant, is used and located in commercial facilities, or

• ê છ

(3) Cerryback and Cerryover For Tax Year In Which The Alternative Minimum Tax Applies —If the alternative minimum at a applies, you may not receive the full tax benefit for the regular investment credit to monet undulable business energy credit) claimed during the lax year if so, the amount of the investment credit benefit you loss is eligible for carryback and carry-(ty(3)(3) for details. (5) Amortized or depreciated over a 5-year period vice as salicated rolling stock, enhabilitation expenditures for low incomernal housing or certain instance structures, or expenditures for child case facilities (see sections) 184, 167(k), 191, and 183 respectively). The property is a coin-operated vending machine, washing machine, or dryer. The property is used by a hotel or motel, or

C. Beais and Cost.—The credit for new properties to see that the cost of the property. The cost of used the cost of the property. The cost of used property decide no unless the tests of any property tadde in unless the trade in the test of the an investment credit allowed earlier or if I an any and and an investment credit allowed earlier or if I as a reduction of an investment credit allowed earlier or if I as a reduction of an investment credit carry. O. Election for Lessed Property.—If you a lease property to someone uses, you may elect to treat all or part of an investment in more property at it were mode by the per some who to sessing it from you (See section Seesang at from you (See section Seesang at from you (See section Seesang at from you (See section for information to be invedided in the election) for the immitation on availability of it. (6) Acquired or constructed with any "cost straint payments" from grants made after September 30, 1979 under any program listed in section 126(a).

You do not have to adjust for additional year dependency by the year depleted not not sharp evaluate. For the nevestment credit, the useful life of the qualifying property must be the same of the qualifying property must be the same as the useful life used for depreciation or amortization.

Vou may elect under section-46(d) to mercess your underlined inceptionation of years to by the allowable qualified inceptionation a properses appointment of a year to by the allowable qualified inceptionation in section-46(dis2) and (3) Make this elec-in a section-46(dis2) and (3) Make this elec-in at the top of Form 3469. The election applies to the tax year it is made end to all the late of the property of th

E. Recepture of Tex on Early Disposition of Property of Property of Property of Design of Property of

to certain owners of property section 46(e)(3).

on amount of qualified progress exmatures are system, and an another system of (a) 100% of the qualified progress on
produce medical sets are beginning in
1979 plus (b) 20% of the qualified prog1975, in tax years 1974 through 1975, if a
proper electron under section 46(a) (6) was

1, 11%-11.5% Investment Credit (Corporation on Vision 11% (or 11 5%) Investment may elect on 11% (or 11 5%) Investment or consider vision or consider vision for the 10% credit of theravise eligible for the 10% credit (1) and 4094.

ŧ,

Inceed The elithest Relincated, or Air-lines. The elithest ministen under resircion dels consistent and the second of a resirced, or an entire, if the second or cert is 25% or more of the total of the subsidior investment for the year. See sec-tion 46(a)(7) for public utilities. See sec-tion 46(a)(7) for public utilities. See sec-manus cuttures who lesse and manuscuters who lesse and manuscuters who lesse and representations. additional A corporation may elect credit by checking the box at the top of Form 3468.

K. Ships —You may take an investment credit equal to 50% of the normal investment credit for certain vassels. See section 46(g.)(1) through (6) for additional details.

Note: If you claim 100% instead of 50%, check the block in his missuration for ine I on the front of this form.

I. Mowes and Televiend Films.—See section 48(h) for special rules on liguring westment credit for movies and television films.

M. Mutual Savings Institutions, Regu-lated Investinant Companies and Real Es tate Investinent or credit property sand the 255,000 amount in line 15(a) are limited for the above organisations See section 1 46-4 of the regulations to deter mine these limits

N. Cooperatives.—Cooperative organications defined in section 138(16) may claim the regular investment creat to the same event in its available for naziognosi in series events in addition, esetton 46(b) states in an interfere cooperative cannot use any rigurative for every investment creat because of each, the excess or unused redit because of each, the excess or unused redit or creats on muse the artisochal of the patrons of section operative. The resident provisions of section in 35 per section of section 45 per section of section

O. Commutor Highway Vehicles.—Em ployers may elect under Sextlan dE(c)(6) to claim the full investment credit to commuter highway vehicles with a useful full el 3 years or more Make this election by years or more Make this election by of Form 3468. See section dictions in the top of Form 3468. See section dictions at the top of Form 3468. See section dictions we have and other details.

P. Qualified Rehabilitation Expanditures,—Qualified Inhabilitation expenditures are any amounts fourgeable to expirate about a feet of the second of the sec

10. 7% Property (4%, for Public Utilia.

Lead—On line 4 series (7% for public construction and analysis of the foreign of the

# Specific Instructions

Lines 10(4). New Property.—On the appropriate line, enter the enter of property based is sovice during the version of the enter of the enter the enter of the ent

Note: An election is not necessary for commuter highway vehicles with 7 or more years useful file because such vehicles au tematically qualify for the full (100% of qualified investment) investment credit

Lines 1(9–4). Qualified Progress Erpediture—On the 1(6), column (2), an administration of the progress are producted on 1934 places as administration of the progress as administration of 1939 (See instruction H and section 46 (17)).

Do not take any qualified progress or prediction of 1939 (See instruction H and section 46 (17)).

Do not take any qualified progress or production to reas expenditure property, as placed in service to for the year for which the property or reas expenditure for the progress and the property of the progress and the property of the progress of the property of the progress of the property of the progress and the property of the progress and the property of the progress and the property of the progress and the property of the progress and the progress of the progress and the progress of the progress and the progress of the progress of the progress of the progress and measured in the earlier of the progress and measured in the progress of the progress

Lines 1(5)-1) Used Poperty—On the proposery —On the proposery —On the property of the distribution of the distribution of the passed in service during the year (See in struction of 5) Property you inherited, received as a gift, or acquired time certain restrict proposery of the property you will never the investment reading the property of the in the service of the property of th

Dollar Limitation on Used Property—In general, the amount of used property that You may take into account may not be more than \$100,000 Determine this amount without regard to the applicable percent ages based on useful

The amount of used property placed in service by a partnership, small business If a husband and wife file separate returns, each may claim up to \$50,000 H one of them has no qualifying used property, the other may claim up to \$100,000

corporation, estate, or trust that may be taken into account cennot be more than \$100,000. The \$100,000 limitation also applies to each pertiner, shareholder, and ben efficiery

Estates and Trusts —Divide the amount of qualifier investment for an estate or trust among the estate or trust and the beneficaries. Base the apportromment on the income of the estate or trust allocable to each Line S(a).—You may take the basic SCOP credit on inn S(a) to the artent the corporation makes the required contribu-non of stock or cash to a qualified SSOP. This required contribution must equal at the stall 2% of the qualified innestment (fine 2) muns, any part of the additional credit carried over fo a later year.

Line 3(b) — The matching ESOP credit on ins 5(b) is united to a maximum of 0.5%, multiplied by the qualified investment of constructed, or exected after 1976 on use in the above computation, reduce ince by the qualified investment for property acquired. Constructed, or exected before 1976 of the computation, reduce ince the above computation, reduce ince the above computation, reduce ince the above computation, reduce in 1976 progress, exceedable before 1976 for example, if any example a property, then line 2 minst be reduced by this qualified investment to mine 2 is for 1974, 1975, then in example 3 in 1976 property, then in example 3 in 1976 property, then in example 3 in 1976 property, then in example 3 in 1976 property in a standard and a standard and a standard and a standard

the 12(c). Tar on Lumb sum Distribu-tione in City are on rump sum Distribu-front shalled employees; Tusts or an rump plans, enter on in the 12ct the amount on 1parton tear included in line 11. This par-form 554. The 12ct the amount from 554. The 12ct the amount of the 13ct 13ct 55.000 or less, the investment ceredit may not be more than the amount of the 1st failshifty.

If the tax lability is more than \$25.000, the credit may not be more than \$25.000 pus 60% of the excess for 1979 culendar year taxpayers (70% for tax years ending in 1980).

If you and your spouse file separate re-turns and both are entitled to an invest-ment credit, figure the limitation by substi-tuting \$12,500 for the \$25,000 shown in line 15(a).

An estate or trust must reduce the \$2 000 amount to (a) \$25.000 mulnipled by (b) the qualified investment apportioned to the estate or trust invoked by (c) the total qualified investment apportioned total qualified investment apportioned among the estate or trust and its bence fichness.

more defailed in tirredit, please get ient Credit Publication 572 —For formation on investment Publication 572, Investment

(5) 1979 Form 990-C, line 32, page 1. (6) 1979 Form 990-T, tine 31, page 1.

(3) 1979 Form 1120, line 32, page 1. (2) 1979 Form 1041, line 37, page 1. (1) 1979 Form 1040, line 62, page 2

(4) 1979 Form 1120F, line 7, page 1.

(7) 1979 Form 1120L, line 28, page 1

(8) 1979 Form 1120M, line 33, page

Page 2

SCHEDULE B

Department of the Tresury Internal Revenue Service Name (Form 3468)

Computation of Business

| <b>Investment Credit</b> | Attach to your tax return. |
|--------------------------|----------------------------|
| Energy                   | •                          |

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General Instructions

Schedule B (Form 3468) 1979

|  |                        | 9                     |
|--|------------------------|-----------------------|
| esettment of the Treasury Area of the Treasure Service ■ Attach to your tax return.  |                        | )                     |
| lame   | Identifying number     |                       |
| tote: All filers are to attach a schedule showing the computation of total basis and total qualified investment for each category (lines 1(a) through 1(e) and line 9) of energy property. See instructions. | tal qualified investme | ent for each category |
| Part   Nonrefundable Business Energy Investment Credit   |                        |                       |
| 1 Enter total amounts from attached schedule(s) for each category of energy property   | (a) (Basis             | (b) Qualified         |
| below:   |                        |                       |
| (a) Alternative energy property  |                        |                       |
| (b) Specially defined energy property  |                        |                       |
| (c) Recycling equipment  |                        |                       |
| (d) Shale oil equipment  |                        |                       |
| (e) Equipment for producing natural gas from geopressured brine  |                        |                       |
| 2 Add lines 1(a) through 1(e), columns (a) and (b)   |                        |                       |
| 3 Enter 10% of line 2, column (b)  |                        |                       |

Part

S Current year nonrefundable business energy investment credit—Add lines 3 and 4 . . . 6 Carryover of unused credit(s). . . . . . . . .

4 Patron's nonrefundable business energy investment credit—enter credit allocated from cooperative . .

Nonrelundable business energy investment credit—Add lines 5, 6, and 7. Enter here and on line 19 of Form 3468 Carryback of unused credit(s).

Partil Refundable Business Energy Investment Credit

(b) Quelified investment

(e) Basis

Enter total amounts for solar and wind energy property from attached schedule.

Besis 10 Refundable business energy investment credit—Enter 10% of income 0, here and on the appropriate income 10.0. Form 1120, and other returns as explained in the instruction for line 10.

Estating. If Any Part of Your Investment in Parts I and II Above was Made by a Partnership,
Estate, Trust, Small Business Corporation, or Lessor Complete the following Statement: (Under "Category" indicate which line applies—1(a), (b), (c), (d), (e) or line 9.) Progress expenditures Property years. Category Address

Name (Partnership, extate, trust, etc.)

Refundable Business Energy Investment Credit

Effective for tax years ending after September 30, 1978, you may take a refundable energy credit for an investment in social and wind energy property that you to acquired or constructed after September 70, 1978, This means that the credit can be note than your tax lability.

The credit is 10% of the qualified invest. The credit is 10% of the qualifier of the defined in section 48(1)(4). Figure the credit in Part II of Schedule 8 (Form 3485) and there enter it on the appropriate line of the qualifier of the proportion for in 10% of the proportion for the proportion for the 11% of the proportion for the 11% of the proportion for the 11% of the proportion for the 11% of the proportion for the 11% of

Nonrefundable Business Energy Investment Credit

Effective for tax years ending effer Sep-amber 30, 1978, you may take a nonre-

inducable accept credit for an investment is energy property than vous coulted on conserving property that you acculted on conserving and the second property, as element on the second property, as defined in sector and 48(1)(2) and 48(1)(2) firmough (8). The credit is immed to 100% of tax its The credit is immed to 100% of tax its flowed by the ellowable credit for regular investment credit property. Figure the credit in Part to Schedule B (Form 3868) and then enter to Form 3868 to deer mine the ellowable credit for the year.

In general, the refundable or nonrefundable eable energy credit is in addition to the regular 10% Investment credit to the extent that the energy property elso qualifies se

Business Energy Investment Credit is in Addition to Regular Investment Credit

regular investment credit property under sesting law in the boolengy must quality as establing law in the boolengy must quality as regular investment credit property without segal of the special credit property sector. Your old and wind energy property sector. Your old and wind energy property sector. We will be settling, it does not trust component of a building, it does not trust component of a building, it does not entry because of the stutctural component of the building, it does not entry because of the stutctural component of a building, it does not entry because of the stutctural component of a building, it does not engular investment cedit. Inheritors, this is only on the engular investment cedit. In energy property qualifies for both the energy credit and the segular investment cedit. If the property qualifies only as energy property, list it only on Schedule B (form 2468). If the property qualifies only as energy property, list it only on Schedule B

(Continued on page 2)

If qualified progress expenditures are involved, see section 46(d)(1) through (7) and the instructions for Form 3468 for defails. equipment, and specially defined energy property do not include public utility property.

(2)

A Who Must File—II you are an induudual, existe trust corporation or ownerstand claiming the education or ownerfundable business energy investment
fundable business energy investment
fundable business energy investment
fundable business along the price and a state
your income tax return An exempt orgawour income tax return An exempt orgawour income tax return An exempt orgastation and organized manify in an unrestate trade or business whose income is
subject to tax under section [3].

B. Energy Property Defined:—Energy property is property that is

(1) Alternative energy property

(2) Solar or wind energy property(3) Specially defined energy property(4) Recycling equipment

Line 4.—Cooperative organizations de-scribde in section 138(is) may claim the energy certis to the same extent they are available for traspates in general. In addi-tion, under section 46(in), if the coopera true cannot task any nontrinciable energy credit because of the refail any excess or unused credits must be allocated in the aburons of the cooperative. Apply the re-capture provisions to Section 4.3 as if the coperative had not allocated any part of the credit. The energy credit is limited to 5% for property that is financed in whole or part by the proceeds of an industrial development bond (section 48 (1)(11)). (4) Specially defined energy property must be installed in connection with an existing industrial or commercial facility. See section 48(i)(10) for a definition of the term "existing." (3) Solar equipment does not include "passive solar" equipment.

the opporative man ore allocated any part of the credit.

Line 10 — Individuals, estates, frusts, curoporations, and order organisations (in corporations, and order organisations) in the credit to the proper events and order organisations in the credit trade or business whose income is subject to take under section 51.1 are to claim the relundable credit by including the credit in relundable credit by including the credit in released line of their lax return Also, on referenced in the other lines on in the margin, net to the total mergy investment credit. and show the amount. (5) If the property qualifies under more than one category of energy property, you are limited to assingle 10% energy credit for that property

# Specific Instructions

(6) Equipment for producing natural gas from geopressured brine.

(5) Shale oil equipment

To qualify for the energy investment credit, energy property must meet the following requirements

Lines 1(a) through 1(e) and line 9.—
Ther te to tols hass and tols quarted investment for each category of energy propter. Figure the basis and quartied invest
ment for energy property acquired on conplaced in service in the lax year. Figure the
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(1) It must meet the requirements of regular investment credit property, except sections 48(3)(1) and 43 (3)(3).

The appropriate forms are the following

Attach a separate scheduler showing how you figured the basis and quadified investigation of the pass and quadified investigation of the pass and quadified investigation and if terms of information that are shown in the Sample Computation Schedule at the end of these instructions. See section 48(16), Through (6) for details about items within each callegory of details about items within each callegory of (2) it must be constructed after September 30, 1978, or be acquired after September 30, 1978, if the original use begins with you. (3) It must meet certain performance and quality standards in effect at the time of acquisition, if any (4) It must have a useful life of 3 years or more at the time the property is placed in service. See sections 48(I)(1) through (12) for details.

If a partnership, estate, trust, small busimess corporation, or lessor made any part of your investment, be sure to complete Part III of Schedule B (Form 3468).

(1) Alternative energy property, solar or wind energy property, recycling

C. Special Rules.—

Publication 572.—For more detailed information on business energy investment credit, please get Publication 572, Investment Credit. You can get it from any internal Revenue office.

# Sample Computation Schedule

| •<br>•   | Within Each Category of Properties<br>(2)        | Life years (3)                                 | 025/h | Applicable percentage (5) | Qualified investment<br>(column 4 x column 5)<br>(6) |
|----------|--|--|-------|---------------------------|--|
| (S       |  | 3 or more<br>but less than 5                   |       | 331/3                     |  |
| Ð        |  | S or more<br>but less than 7                   |       | 662/3                     |  |
| 9        |  | 7 or more                                      |       | 100                       |  |
| 9        |  | 1979 qualified progress expenditures           |       | 100                       |  |
| <u> </u> |  | 1978 and 1977* qualified progress expenditures |       | 50                        |  |
| l fe     | Total—Add lines (a) through (e), columns 4 and 6 | ins 4 and 6                                    |       |                           | entertes.  |

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Form 5884 (1979)

Page 2

| Name   |   | The second secon |  |
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|  |   | return<br>return   | וספוניון אינוינייני אין אונטאני אין אינטאני אין אינטאני אין אינטאני אין אינטאני אין אינטאני אין אינטאני אין אי<br>געווינים   |
| Important.—The taxpayer's wage and salary deduction must be reduced by the credit on line 9 if the taxpayer elects to claim this credit. (See instruction G.)  | ny deduction must be reduced uction G.)   | d by the credit on line  | 9 if the taxpayer elec   |
| 1  | ss corporation, partnership, c  | ļ  | more than one jobs credit, see Instruc   |
|  | trust, or section 1381(a) cooperative, and have no other lobs credit, skip lines 1                                      |  | n for line 9.<br>Note: If you ere a member of a group of   |
|  | under 9, enter your apportioned compet(e) on line 10, 11, 12, or 13 end compet(e the belance of the form as applicable. |  | Tredes or bysinoses that are undor com-<br>mon control or en estate or trust that ap-<br>portions the lobs credit between itself and<br>his boneficiarias, passes see instruction H<br>(2) and the instruction for line 9 before |
| COVES a jobs credit(s) from a small busi-  | If you are an individual who receives   |  | form.  |
| <ol> <li>Complete the schodule below for qualified first year wages (limited to \$6.000 for each employes) paid of incurred during the tax year to employees who are cartified as members of e-targeted group (see instructions D and E):</li> </ol>   | st-year wages (limited to \$6.000 f   | or each employee) paid<br>f e targeted group (see  |  |
| Ca<br>Targeted group   | Mumber of employees   | (c) Total qualified first-year wages paid or incurred per group  |  |
| Targeted group A   |   |  | llin.  |
| Targeted group 8 Targeted group 6  |   |  |  |
| Tergeted group D   |   |  |  |
| Tergeted group E   |   |  |  |
| Tergeted group G   |   |  |  |
| 2 Total—Add the amounts in columns   |   |  |  |
| (b) end (c)  | ing the 1979 calendar year (see i   | nstructions)   | m  |
| e time the strates of the 2, colours (5,4 or line 2).  6 Complete the c-headle below for qualified second/year wages (limited to \$5,000 for each employee) paid or incurred during the tax year to employees who ere certified as members of a targeted group (see instructions be and by.  | ne 3.<br>condiyear wages (limited to \$6,0<br>oyecs who ere cortified as memb   | 00 for each employee)<br>ers of a targeted group   | 4  |
| (a)<br>Targeted group  | Mumber of employees within each group   | (c) Total gualified second-year wages paid or incurred per group   |  |
| Targeted group A   |   |  |  |
| Targeted group 8   |   |  |  |
| Tergeted group C   |   |  | nin il   |
| Targeted group E   |   |  |  |
| Targeted group F   |   |  |  |
| Targeted group G   |   |  |  |
| (b) and (c)  |   |  |  |
| line 4 (see instruction 1 for s  | cial limits)  |  | 7  |
| 8 Enter 25% of line 6, column (c) (see Instruction I for special limits).  9 Current year lobs credit—dark dines 7 and 8. Enter here and include on Schedule (form 120), in 31(b); form 1120, into 13b, page 1; or the corresponding appropriate line on other returns (see instruction of 6 to details), (whethers of a group of tadde or trushings and various commonations control, electing and libitings commonations controlled and states and controlled and controlled and the controlled and th | Enter here and include on Schedu<br>corresponding appropriate line on<br>of trades or businesses under con              | ule C (Form 1040), line ather returns (see in-   | <b>ω</b> σ   |
|  | hedule K-1 (Form 1120S).  |  | 10   |
| <ol> <li>Fartner's current year jobs credit from Schedule K-1 (Form 1065).</li> <li>Beneficiary's current year jobs credit from Schedule K-1 (Form 1041).</li> </ol>   | Ite K-1 (Form 1065) edule K-1 (Form 1041)   |  | 12   |
|  | rom cooperative (see instruction  |  | 13   |
| 14 Total Jobs credit for current year—Add lines 9 through 13   | 9 through 13  | or handle law's unused   | ***  |
|  | of digital strategical despite of   | or periorically a disease  | _  |

17 8 5 8 22 2 2 200 28 7 256 28 8 2 8 24 Enter beneficiary's unused carryover credit from tax years beginning prior to 1–1–79 · · · · · . 25 Lines 22, 23 and 24 limits. tion 26 Total ellowed unused carryover credit(s) from tax years beginning prior to 1–3–79 for shareholders, 20 Allowed current year jobs credit--Enter smaller of line 14 or line 19. If line 14 does not contain an through 25; enter zero on line 26; and complete lines 27 through 29 as applicable). . . . . . . . . 23 Enter partner's upused carryover credit from tax years beginning prior to 1~1-79. tion b Enter the armaliast of line 21, 23, or the amount figured by using the formula in the line 25 instruc-. . . . . . . . . . . . . . . . . . . shareholders, partners and beneficiaries to which lines 22, 23, or 24, apply, are to skip lines 22 Enter the ameliest of line 21, 22, or the amount figured by using the formula in the line 25 instruc- Tote, all out 1, all out tom all sources—Add lines 20, 26, and 28. Enter here and an Form 1040, the 44, Schedule J, (Form 1120). Line 4(d), page 3, or the appropriate line on other returns. partners, and beneficiaries—Add lines 25e through 25c. if zero, enter zero. Do not enter more than Enter sharehelder's unused carryover credit from tax years beginning prior to 1–1–79. Tex liability limitation for line 15-Subtract line 26 from line 21 . . . . . . . . . . 28 Total allowed unused credit from line 15—Enter the smaller of line 27 or line 15. TO U.S. GOVERNMENT PRINTING OFFICE 1479-0-283-205 NO DIES 176 170 170 174 176 17h 174 17g c Corporations-Enter amount from Schedule J (Form 1120), line 3, page 3. 17 b Estates and trusts—Enter emount from Form 1041, line 27, page 1. 17 • Credit for the etderly (includuals only) . . . . . . . . . . . . . . . • Credit for political contributions (individuals only). . . . . h Tax on lump sum distributions from Form 4972 or Form 5544. Credit for thild and dependent care expenses (Individuals only). 16 a Individuals—Enter amount from Form 1040, line 37, page 2. 1 Section 72(m)(5) penalty tax (Individuals only). . . Tax Hability Hmitation for line 14-Enter-90% of line 18. g Possessions corporation tax credit (corporations only). b Foreign tax credit . . . . . . . . . . . . . . . F Total Add lines 17e through 17i. . . . . . Part II Tax Liability Limitation d WIN credit

## Department of the Treasury Internal Revenue Service Instructions for Form 5884 Department of the Treasury

(References are to the Internal Revenue Code)

Credit

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ber 31, 1978, as under 1978, event of the 
wages paid or incurred for qualified 
wages paid or incurred for individuals who 
in instruction E. Except for extrain vocain instruction E. Except for extrain vocamust be first hired after September 26, and 
must be first hired after September 26, or 
profit is equal to the sum of:

(e)

b) 50% of total qualified first year wages baid or incurred during the tax year, plus tax year, plus year, of total qualifies second-year wages paid or incurred during the tax year. (g)

(2) Total qualified first-year wages are limited to 30% of total unemployment insurance wages (FUTA), paid during the calendar year ending in the tax year the jobs credit is being figured

(3) The total jobs credit may not exceed 3% of tax liability as defined in section

(4) The employer must reduce his or her salary and wage deduction by the targeted to jobs credit on line 9. See Instruction G for details.

# General Instructions

A. Who Must File.—Any individual, es tate, fusts, organization, or corporation claiming the above credit, or any electing small business comporation, particular estate, or fust that apportions nests, or barrelicianes must attain form est, or barrelicianes must attain form est, or barrelicianes must attain form small business corporations, particential small business corporations, particentials small business corporations, particentials and particular form credit of each shareholder, particular for credit of each shareholder, particular for Schedule K-1 of their feture.

B. Jobs. Cockel to Electron—The election to geted jobs credit is electrive. The electron to duct the content of the content of three and any time before the equation of three payer's beginning on the due date of the lax-payer's treum on which the jobs credit is claimed (or has been claimed). See sec-ton 448.

C. Jobs Credit Not Allowed.—Generally, employers with a sen at a select to VITA or who are tax select to VITA or who are tax selects of organizations (other 52)) on onto quality of the credit. Special rules aboy in the credit of employers of agricultural employees of employers and relieve rules.

D. Qualified First/ser wages or un-erally qualified frativest wages or un-morporment notarione (EU/M) wages (Imited to \$6.000 for each amployes) baid or incurred arter December 31, 1979, for earliest andered by on eligible manifolder manifolder to sayate notarion of employes manifolder pagins with the 63y this individ-

uel begins work for the employer. Except on vocations rehabilishing nettering employees are treated as the most of the control

Qualified Second Year Waget — Generally qualified Second year wages are TUTA wages (imited to \$6.000 for each reployee) paid or incurred for services rendered by an eligible employee during the not year period by paid to the day after the last day of the first one-year day. Po

E. Targeted Groups.—An Individual is a member of a targeted group if such individual is.

a vocational rehabilitation referral,
 an economically disadvantaged youth,
 an economically disadvantaged Vietr
 an SST recipient,
 a general assistance recipient,
 a syouth participating in a cooperative frequenciation to organize or converting the cooperative frequenciation to organize or converting the cooperative frequenciation to organize or converting the cooperative frequenciation or converting the cooperative frequenciation organized in the cooperative frequenciation organized in the cooperative frequenciation organized in the cooperative frequenciation organized in the cooperative frequenciation or converting the cooperative frequenciation or cooperative frequenciation or converting the cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or cooperative frequenciation or

Exert for vocational lehabilitation referral employees must will a more

F. Unused Cradit.—If the amount of the cradit for the year in more than the tax liability limitation of saction 53, the accession contact from the cradit for the distribution of saction 53, the accession of the 3 tax years presently five year of the unusure of the cradit for years of the unusure of the cradit for years and of years following

G. Employer's Deduction for Salaries and Meget-1 to all Megets to all mer credit in deduction is allowed to allow the credit in deduction is allowed to allow the credit in the late of the late and exists and who in the Bray salary and wage deduction is to be reduced even though the credit is not be reduced even though the credit is maje. If an employer is entitled to a SCOOD credit on line 9 The the entitled to a blinky of only \$18,000 on line 19; the employer's salary and wage adduction must be reduced by \$20,000 and the unused credit of \$20,000 and the unused or carryback or carryback or carryback or carryback or carryback or carryback or carryback or carryback.

When you subtracted the confidence of the confid

H. Special Rules.—

(1) Quairined Wages —Although quali-fied wages are generally FUTA wages, a dif-ferent definition of qualified wages applies to agricultural employees and railroad em-ployees

Agrentiural Employees —If in any year an employee performs severe that duality and an employee performs severe that duality and mention of the control of th

year, the first year wages for this employee for the taxpoyer's 1979-80 tax year is imited to \$4.000 (\$6,000 less the \$2.000 littles year wages paid to the employee in the 1978-79 tax year). (3) Wages paid or incurred by an em-phyper to an employee during any calendar year are considered for the lobs credit only if more than one half of the wages paid or incurred are for services performed in a trade or business of the employer. The tax liability limitations of section 53 apply to each member individually. See section 52(e) and related regulations for details.

Carriback and Carryover For Tax Year In Which The Atmestive Minimum Tax Applies.—If the attendant with the Minimum tax applies, you may not receive the full tax period for the jobs credit claimed during that a year. If so, the amount of jobs credit tax hear if you have a religible for contracting the single for carriback and carryover as an unused credit. See section 55(c)(3)(A) for details.

the year of the unused credit. Se 53(b) and related regulations it concerning unused credits for beginning before 1979.

Ultre 3—Chine 190% of the total unem-plyment increase deserging 1919 (1919). Physical Physical 1919, and 1919 as including the same state of \$6.000 per employee) must be used for agricultural employees must be used for agricultural employees month per employees must be used for agricultural employees and Flux and Fl

(4) Qualified first year and second-year ages 6d not include any amounts paid by an employer for any period to any individuals for whom the employer receives fredered by the form the employer receives fredered payments for on the conflower standard for the form the form of the form

Line 5.—Enter in column (b) the total number of employees within each targeted group listed in column (s) for whom quali-ited second year wages were paid or in-curred during the tax year.

(5) Qualified firstlyear and second year wages do not include wage expenditures made with the use of "cost sharing payments" from grants made after September 30, 1979 under any program listed in section 126(a). See section 126(a). See section 126(a).

Enter in column (c) the total qualified second year wages paid or incurred to all certified employees within each targeted group Generally, these wages are limited to \$6,000 for each employee

(6) The jobs credit cannot be claimed for an individual for whom the employer claims a WIN credit under section 40.

1. Mutual Savings Institutions, Regu-lated Investment Companies and Real Estate Investment Trusts—These Institu-tions are not allowed the full jobs credit. See section 52(f) and related regulations for special limits.

If a jobs credit was cloimed in a prior year for second year wages paid on incredit or vocational rehabilitation reternal employees in a prior year, the \$6,000 per reternal relation must be reduced by these prior year wages of \$2,000 were paid to second year wages of \$2,000 were paid to second year wages of \$2,000 were paid to second year wages of the second year wages of the second year wages of the second year wages of the second year wages paid to the employee in the 1979-96 paid. L Coopertuises—Coopertuise organita-tions described in section 1331(a) are al-lowed the observation to same extent it is available to tapayers in general, in addi-nor any credit (other than unused credits attroutable to tax years ending before the cooperative of the tax hability imitation of use breasure of the tax hability imitation of of the cooperative.

Lune 9—When a group citrades or busi-resses are under common control (see In-section HC)), the member of the group that made the greater proportionate contro-tion that made the greater proportionate contro-tion and the seed of the seed of the seed find section year wages if no first year wages are moloved must report the com-putation of the group credit on lines 1 Form 5884. Genoring lines 10 through 29 of

Specific Instructions

In noder (or each member to determine its allowed credit, each member (including the above member) must enter on a separate form SSB4, its apportioned these of (growing lines 1 through B), enter any unveyor dredt from prior or subsequent years on line 15, and complier lines 10 through that have the subsequent years on line 15, and complier lines 10 through that have not the apportionment of the found signup credit to the members of the group credit to the members of the group credit Une 1.—Enter in column (b) the total number of entroperes within each largeted group listed in column (s) for whom quality field first year agets were about of incurred during the tax year. The taggeted group of the confliction formword for Signow on was resund to the employer by a local designery as explained in instruction E.

Enter in column (c) the total qualified first year wages paid or incurred to all certified employees within each targeted group Generally, these wages are limited to \$6,000 for each employee

If the jobs credit figured by an estate or trust is to be apportioned to the estate or trust itself as well as to its beneficiaries, the credit on line 9 is apportioned between the estate or firsts and the beneficial sizes on the basis of the income of the estate. If a jobs credit was claimed in a prior year for list year wages about or incurred for an individual in a priory sea, the \$6,000 intimust be recluded by these prior year first year wages for example, if hirst year wages of \$2,000 were paid or incurred to an employee in the latepayer's 1998–79 tax.

to the or frust allocable to each Th estate or trust must attach to Form 558.4 a settled up demonstrated and etter and demonstrate and etter and demonstrate benefit and produced and demonstrate per trust so portion and to the ratio of the set of the estate on that will to the ratio of the estate of the set of the estate of the set of the estate of the portion of determined to the perfect to be continued to the set of the estate of t

The credit figured on lines 1 through 9 by a small business composation, barriers sho, or eather and trust is apportioned to sho, or eather and trust is apportioned to hendledness, respectively (see the historious for from 1203. Form 1063, and Exert Individually approximately the method of apportionment). Exert Individual is interested to promise and interest of the state of the

Now Special of the Control of the Co

Line 25. Limits,—The cerroover of un-used loss rectal effected on interact, 23, or 24 is limited to the proportionate part of the tax labeling to the starbuli-sible to the shareholders, partners, or the starbuling to the starbuli-sible to the shareholders, partners, or the supportation, partnership, stalle, or the unused credit of each entity is limi-The unused credit of each entity is limi-with the following formula

Portion of te-able Income at tributable to an interest in a 11205, 1065, or 1041 entity Line 19 × Tamble in

See section 63 for a definition of taxable income and section 53 and related regulations for thors for further information and examples of the computation of the imitation. Publication 906.—For more detailed in-formation on the targeted jobs credit, get Publication 906, Targeted Jobs and WIN Credits

\*U.S. GOVERNMENT PRINTING OFFICE: 1987-0-361-887/4810

Form 6839 (5-82) Department of the Treasury Internal Revenue Service

#### **User Survey**

Statistics of Income - 1978-1979 - Corporation Income Tax Returns

Please take a few moments to answer the following questions concerning this *Statistics of Income* publication. Your responses will enable us to direct our efforts to meeting the needs of our users. After indicating your responses, please fold, tape, and mail. No postage is required. Thank you for your assistance.

| 10. | Other comments (use other side if needed).  |  |
|-----|---|--|
| 9.  | What ZIP code do you:   | work in?   |
| 8.  | What changes (additions, deletions, etc.) would you like to see in  | the contents or format of this publication?  |
|     | What type of organization are you connected with?  Federal government  State or local government  Trade association  University or college  Other nonprofit organization          | ☐ Consulting firm ☐ Accounting firm ☐ Other (specify)  |
| 6.  | Have you ever used the Corporation Source Book of Statistics of Selected pages or complete book ordered from IRS Magnetic tape ordered from National Archives Other use (specify) | <ul><li>☐ Yes</li><li>☐ No</li><li>☐ Yes</li><li>☐ No</li></ul>  |
| 5.  | How would you describe the readability of the text?  Too technical Not detailed enough  | <ul><li>□ About right</li><li>□ Do not use text</li></ul>  |
| 4.  | Rank in order of importance to you the following sections of the Tables Changes in law Explanation of terms   | e publication Sample description Introductory material Facsimiles of forms                                   |
| 3.  | What subject matter in the report interests you particularly?  Asset size data  Business receipt size data  Minor industry detail  Balance sheet data  Other (specify)            | <ul><li>☐ Small Business Corporation data</li><li>☐ DISC data</li><li>☐ Overall summary statistics</li></ul> |
| 2.  | Have you ever used any other Statistics of Income publication?  ☐ Yes (specify)  ☐ No   |  |
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|     |   |  |

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## 1978-1979 Corporation Statistics of Income Tax Returns

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- Changes in Law
- Sample and Limitations of the Data
- 4 **Basic Tables**

Part 1—Tables for 1978

Part 2—Tables for 1979

- 5 **Explanation of Terms**
- 6 Forms and Instructions

Part 1—Forms and Instructions for 1978

Part 2—Forms and Instructions for 1979

**User Survey (Form 6839)**